supporting documentation, makes adjustments as required and approves and certifies the claim. This record is forwarded to the approving official to complete the final review of the record. Once they approve the record is forwarded to CDC-Air Force Disbursing to process the settlement voucher for the travel.

12. Once the claim is processed by the Air Force Disbursing Office, an electronic record of payment is sent to and processed in SABRS to complete the transaction cycle for that specific travel request.

13. An advantage of using DTS is there is no "manual" source document files to maintain. All the audit requirements are satisfied by an "electronic" document trail maintained on the individual travel orders within DTS.

14. Another major advantage of DTS is that the system will provide email notices to traveler and eventually the approving official if a settlement is not processed timely. This also occurs for travel advance notifications when the traveler has not completed the settlement process. This feature allows timely follow up and corrective action to avoid:

a. Aged travel advances.

b. Aged and uncompleted travel transactions in SABRS.

c. Allows for timely adjustment of amounts and completion of financial transaction which reduces the number of transactions a fund manager must validate during tri-annual reviews.

15. One last advantage of using DTS is that Unmatched Disbursements (UMDs) are significantly reduced. All advances and settlements have to have an obligation record prior to processing in the system. Most UMDs that impact travel under DTS are based on the GTR payment. Reconcile these issues with your local TMO office.

16. The following web link to the DTS system contains information to answer questions on specific responsibilities, processes, etc. on how to use the system. Further, users will find training materials to assist them in the proper use of DTS. The website URL is: http://www.defensetravel.osd.mil/dts/site/index.jsp.

6024. POWERTRACK

1. DOD implemented US Bank's commercial system PowerTrack to process transportation charges. PowerTrack is an Internet-based

transportation payment system that uses established Transportation Account Codes (TAC) as the key to process payment transactions.

2. PowerTrack provides a business system solution for Traffic Management Offices that improves their processes and provides:

a. Collaboratively store shipment, catalog, buyers, sellers, and pricing information.

b. Allows for Electronically submitted invoices by contracted carriers.

c. Provides access for automated review of each invoice before payment is made.

d. Allows for collaborative resolution of invoice transaction problems with the carrier.

e. Allows for electronic payment processing and electronic credit processing.

f. Provides financial link via internal chart of accounts and fiscal information assigned to each TAC code.

g. Provides TMO will real time visibility into operations, charges, and organizations that are citing their TAC code on transportation documents.

3. PowerTrack contains its own Chart of Accounts with the TAC being the key. Each TAC is loaded with a default SDN and appropriate Line of Accounting information. This table is maintained by HQMC I&L. This information is transmitted to SABRS and validates financial data elements against the SABRS 315 Table in order to post a commitment, obligation and expense (COE) transaction when shipments are made. The COB will appear on the daily update report with a system identification code of PWRTRACK.

4. In some cases the TMO will be required to load an obligation against the default SDN loaded against the TAC code to allow payments to process by activities that do not utilize PowerTrack.

5. Key process and management control point checks are:

a. Ensuring data elements assigned to the unit/command TAC loaded in the PowerTrack chart of accounts is correct.

b. Ensuring data elements are correctly loaded in SABRS Table 315.

c. Ensuring an appropriate obligation amount is posted in SABRS against the document number and data elements contained in the PowerTrack chart of accounts for transaction processing by TMO offices external to the Marine Corps.

6. Further information on PowerTrack can be found in the I&L website under the LP division page.

6025. PAYMENT PROCESSING

1. A disbursement is a payment out of the U.S. Treasury to an individual, government agency, or private vendor for the delivery of legally ordered goods and services. Disbursements reduce the amount of the appropriation available for future payments.

2. Fund managers will commonly deal with two types of payments. Interdepartmental Bills are the payments processed for all mechanized supply system purchases to include purchases made through SASSY, DSSC, FAS, and any MILS type transaction. Public vouchers are payments made to private vendors and individuals for goods and services provided. Public voucher payments are made for purchases processed through DTS, Citi-Bank, PowerTrack, SPS, and WAWF-MP.

3. Interdepartmental Bills or simply IDBs are processed by item managers once the requisitioned goods and services are provided or shipped to the customer to fulfill their orders. IDBs are processed in accordance with MILSBILLS procedures.

4. The IDB is processed via DAASC to the Marine Corps. SABRS will run the detail bills against the active file to find an associated obligation record. If a record is found, the LOA data is obtained from the obligation and sent with the bill to the United States Treasury. Treasury will register the bill and send the detail record back to SABRS to process the payment. The record from Treasury will marry up with the active file record and post the liquidation in SABRS.

5. If a match for the incoming DASSC detail bill is not found on the active file, SABRS will:

a. Use the information from the incoming detail IDB bill (i.e. fund code, DODAAC, supplementary address, etc.) and go to SABRS central table 302. If a match is found on the 302 table by the incoming record keys, SABRS will create a commitment, obligation and expense (COE) transaction to post in SABRS. The LOA data will be obtained from the table for this record and sent to treasury for the detail billing transaction.

b. If no match is found on the 302 table, there is "bad data" on the incoming record. This could be a fund code pointing to an appropriation the unit is not authorized to use, an invalid DODAAC, etc. SABRS will assign a BCN of 55000 to the transaction and posts the basic symbol of the incoming records fund code to the summary bill for processing at Treasury. An unmatched record is posted in SABRS with an error code of E01 (unmatched, no active file record).

c. Once commands work the unmatched record and create an active file record in SABRS (COE), the unmatched 55000 record will "recycle" for posting. The posting will create a correction notice if the appropriation data of the COE is different than that contained in the unmatched IDB record with a message code of E02. This data will go to treasury and a resulting payment will process for posting in SABRS to complete the record.

6. Public voucher payments are processed via DFAS or authorized Disbursing Offices to complete the transaction cycle for goods and services received by parties outside of federal government agencies. For a public voucher to be processed, a completed payment package must be received by DFAS or the disbursing office. A completed payment package consists of:

a. A valid entitlement document. This is a contract, authorized travel order, approved GCPC purchase, etc.

b. An Invoice from the vendor that provided the goods and services.

c. A government acceptance of the delivered goods and services.

7. Once the completed payment package is received a payment voucher is created. The voucher will contain a unique identifier number (voucher number) and a code that identifies the DFAS or disbursing office that created and made the payment (this code is the DSSN or Disbursing Station Symbol Number).

8. The processed payment is registered with the United States Treasury and reduces the amount available within the appropriation being charged with the payment. The payment is processed to SABRS and posts to an established obligation based on combinations of SDN, ACRN, PIIN, SPIN, and CLIN.

9. When obligation matches are found the disbursement posts to the detailed transaction and will be reflected on the daily update report. When payments do not find a matching obligation record or a record that does not have sufficient obligation available amounts an abnormal condition is created that requires fund managers to correct. Our next lesson will deal with these abnormal conditions.

6026. SOURCE DOCUMENT FILES

1. The responsibility for maintaining valid source document files belongs to the fund managers. The purpose is to substantiate information processed into the accounting system, satisfy audit requirements, and comply with document retention regulations.

2. Source document files are also maintained to provide the user with information concerning all requisitions, orders, and miscellaneous adjustments affecting their funds that have been created and the status of those transactions in the accounting system.

3. At a minimum, the three types of source document files that will be maintained are pending, posted, and completed. The number of source document files and their labels might vary at local activities, but the files will contain the following:

a. Pending Files. Pending files consist of all source documents that have or have not been entered into the accounting system, but have not been verified as part of the cyclic reconciliation. Once a cycle runs and you verify that SABRS updated correctly against the source document, the document is moved to a posted file. If the source document and SABRS data do not agree, an adjustment to SABRS must be made and the transaction remains in the Pending File until the next cycle is run and the corrections validated in SABRS.

b. Posted Files. Posted files consist of all source documents that have had commitments, obligations, expenses, and/or partial liquidations processed and validated for accuracy in the accounting system. Under Posted Files you will maintain:

(1) Posted Commitment File.

(2) Posted Obligation File.

(3) Posted Received and Expensed File.

c. Completed Files. Completed files consist of all source documents that have had commitments, obligations, expenses, and liquidations processed and validated for accuracy in the accounting system. The dollar values will all equal the liquidation amount and there are no other postings expected for the record.

6027. SABRS SYSTEM GENERATED CYCLE REPORTS

1. After each accounting cycle, the accounting system produces several key reports that are essential for funds control and source document reconciliation. INFOPAC is one tool used for viewing reports electronically and producing the reports on paper, as well as allowing the user to organize and manipulate report data based on their requirements.

2. The SABRS Management Analytical Retrieval Tools System (SMARTS) is the official reporting system for the U.S. Marine Corps. ReportNet is a zero-footprint browser-based software used for SMARTS. After the accounting cycles are completed the data is transmitted via a virtual private network and the databases are updated daily.

3. Most of the reports found in INFOPAC can be found in SMARTS. These official reports are produced utilizing information from both the transaction and summary files of the accounting system and represent manual and interfaced input.

4. Users can find additional information about ReportNet and SMARTS on the the HQMC, P&R (RFA) website. The HQMC, P&R (RFA) website can be accessed via the HQMC (P&R) Department Data Portal located at https://hqipom1.hqmc.usmc.mil/portal/servlet/GlobalLogin.

5. The key accounting system reports are categorized as follows:

a. Budget Execution Reports. Budget execution reports are fund management reports that provide the status of a fund manager's account for each fiscal year. The reports contain authorization, commitment, obligation, expense, and liquidation information by various categories. These reports are cumulative-to-date by fiscal year. Key INFOPAC report is PRTFLWCI - Field Level Status of Funds by WCI and BEA.

b. Material and Services Reports. Transaction reports that consist of all transactions entered into the accounting system, whether manually updated or interfaced, for a given accounting cycle. Error reports will show transactions that failed to process for one reason or another. Transaction update reports will reflect new or changed commitment, obligation, expense, and liquidation information affecting a specific source transaction. Key INFOPAC reports are:

(1) PRTDTR1 - SABRS Daily Transaction Rpt by WCI and BEA.

(2) PRTDTR2 - SABRS Daily Transaction Rpt by WCI, BEA & BESA.

c. Travel Reports. Travel reports are transaction reports that consist of both new or previously posted travel records as well as travel advances taken. A travel report can be cyclic or cumulative and contains both traveler information and the status of travel orders. Key INFOPAC reports are:

(1) PRTDTR5 - SABRS Travel Daily Transaction Rpt by WCI & BEA.

(2) PRTDTR6 - SABRS Travel Daily Transaction Rpt by WCI, BEA & BESA.

6028. TRANSACTION RECONCILIATION. A cyclic reconciliation of all transactions posted to the accounting system is performed to ensure the accuracy of fiscal codes, amounts, and the completeness of the data that should have processed. A cyclic reconciliation also reaffirms the fund manager's official status of funds by confirming the accounting system has properly processed the data. Fund managers will accomplish transaction reconciliation after each accounting cycle.

1. The accounting system produces accounting reports after each accounting cycle that fund managers, work centers and other financial managers use to validate transactions recorded in the accounting system. These reports are snapshots of balances, files, errors, records, etc. that must be reviewed and validated to ensure the accuracy of the official accounting records. Source documents are the key to validating the accounting system and they are reconciled against the accounting system's reports to ensure the information in the accounting system matches the information on the source documents. When there is an error, the fund manager must correct the accounting system to match the source document.

2. The reports generated by the accounting system are used to reconcile financial transactions processed into the system after each accounting cycle update. Even if the fund manager did not have manual input into the accounting system, the cycle reports need to be reviewed to reconcile financial transactions posted from external

system interfaces. The following general steps should be followed in the transaction reconciliation process:

a. Verify Commitments

(1) Compare document numbers, amounts, and other financial data in the accounting system against the source documents to verify that the commitment data in the accounting system has been posted correctly.

(2) Research discrepancies between source documents and accounting system entries.

(3) Adjust the accounting system entry as required to reflect correct financial data.

b. Verify Obligations

(1) Compare document numbers, amounts, and other financial data in the accounting system against the source documents to verify that the obligation data in the accounting system has been posted correctly.

(2) Research discrepancies between source documents and accounting entries.

(3) If errors on the obligation document are found, ensure corrective action is taken at the issuing activity.

(4) If an accounting transaction is in error when compared to the obligating document, adjust the effected entry accordingly.

(5) Adjust source documents as required to reflect corrected financial data or balances.

(6) Ensure that the obligation document (i.e. purchase order, contract, etc.) has been received, either manually or electronically, within 6 calendar days from the date the obligation was incurred.

(7) If the obligation document has not been received, determine the age of the request and contact the appropriate action office to determine the status of the official obligation action and source document.

(8) It is imperative that follow-up action is performed to ensure that obligation action has occurred.

(9) Once an obligation document is received, ensure that the obligation has been entered in the accounting system and that the update cycle has been reconciled. Obligations requiring manual input by fund managers into SABRS must be keyed within 3 calendar days from the receipt of the obligating source document(s). Obligation recording cannot exceed 10 calendar days from the date the obligation is incurred. Obligation of $100,000 or more must be recorded in the same month as incurred.

c. Verify Expenses

(1) Compare document numbers, amounts, and other financial data in the accounting system against the source documents to verify that expense data in the accounting system has been posted correctly.

(2) Research discrepancies. Variances are usually caused by keypunch errors when expense information was entered.

(3) Take appropriate corrective action to the accounting system and/or source documents.

d. Verify Liquidations

(1) Compare document numbers, amounts, and other financial data in the accounting system against the receipt document invoice to verify that the liquidation data in the accounting system has been posted correctly.

(2) Ensure obligation amount in the accounting system is equal to liquidation if a final payment. Adjust the obligation as required.

(3) Ensure sufficient obligation is posted to process pending liquidations. Validate and adjust the obligation as required.

3. Special Considerations During Reconciliation. Several factors may change obligation amounts during the course of the year or life of the contract. Fund managers should be aware that prices can change, units of issue can change, ordered items can be substituted with other National Stock Numbers (NSNs), and purchase orders and contracts can have hidden fees (e.g., shipping costs, percentage ranges, etc.) that were not considered or known when the document was initially obligated. As a result, fund managers should be diligent when validating source documents to ensure transportation costs, price increases, late payment charges, and other miscellaneous adjustments to obligations are posted in the accounting system. These adjustments are normally increases to the obligation amount

originally posted. Further, if a document has been cancelled by the source of supply, contracting office, or TDY order writing section, the fund manager must ensure that the corresponding document/obligation in the accounting system is cancelled.

6029. ERROR CORRECTION PROCESS. Transactions posted to the accounting system via an interface go through various internal edit checks prior to posting. Those transactions that do not meet the edit check criteria will process to various error reports (e.g., Spending Error Transaction Report, Common Interface File Errors). The accounting system will assign error codes to those transactions that fail the edit checks when processed. Comptroller Offices and Fund Holders should review the reports posted on the HQMC, P&R (RFA) website and take immediate and appropriate action to correct the errors and implement process improvements to address the root cause. Below are some of the most common errors that may be encountered, and how to properly correct them:

1. Invalid Fiscal Data Elements. This error occurs when fiscal data elements are not loaded or are incorrectly loaded to tables in the accounting system. The error codes assigned to the applicable transaction will determine the table(s) that requires updating or correction. Depending on the type of table (i.e., local or central), table loading and correction is a function of the comptroller, or HQMC, Accounting and Financial Systems Branch (RFA) and DFAS, respectively.

2. Incorrect Transaction Entry. When the transaction is entered incorrectly by the source of supply (e.g., contracting, SASSY). The error codes will identify which field in the error record needs correction.

3. Spending Errors. These transaction errors impact commitment, obligation, and expense amounts.

4. All Other Errors. In the case where an error has occurred and the code(s) assigned does not clearly identify the exact problem, or the fund manager cannot correct the error, the comptroller or DFAS should be contacted.

6030. DETERMINING FUND MANAGER AVAILABLE BALANCES

1. Fund managers are provided funding amounts from their respective comptroller offices. Funds are processed in SABRS to the fund

managers assigned Budget Execution Activity (BEA) and, for some commands, to associated Budget Execution Sub-Activity (BESA) levels.

2. During the fiscal year the amounts authorized to a fund manager's BEA and BESA are increased. These increases normally occur on at least a quarterly basis or when additional funds are required to meet critical mission requirements. Fund managers may also receive funding increases for specific programs and projects from program sponsors at HQMC.

3. The amounts authorized in SABRS can be considered as your "deposits" into your account. Like your personal bank account the amount of withdraws cannot exceed the amount of your deposits. Fund manager withdraws on their BEA/BESA accounts occur with each requisition, travel order, GCPC purchase, DSSC purchase, etc. they initiate to obtain goods and services.

4. Determining your available balance to initiate new orders for goods and services is:

a. Obtain from INFOPAC, SMARTS or SABRS on-line inquiry your authorization, commitment and obligation amounts for your BEA/BESA as of the current cycle. Compare these amounts to the previous day's balances to see the amount of changes between the two cycles. The amount of changes in authorizations, commitments and obligations should equal the amounts contained within all the transactions on the daily transaction report that posted for the last cycle.

b. Reconcile your pending transactions to the daily cycle update report to determine which of your pending documents has posted as a commitment, obligation or commitment and obligation during the last cycle. Transactions that are not reflected on the daily cycle update report should be considered still pending and the amounts of these transactions need to be included in your funds balance determinations. Further, total the amounts for posted commitments and obligations and compare these totals to the changes in fund balances between the last and current cycle updates. These amounts should equal what you determined in 4.a.

c. Check the error report to determine if some of your pending transactions are in error in SABRS. Take corrective action to "fix" these transactions for posting in the next cycle update. These transactions impacting commitments or obligations are still pending and must be included in your funds balance determination.

d. Subtract from your current and reconciled system available uncommitted balance any pending commitments not processed into SABRS.

This amount is your "true" uncommitted balance available for future transactions.

e. You do the same type of calculation to determine your unobligated balance by taking your current and reconciled system obligation and unobligated balances and adding/subtracting from these totals the amount of your pending obligation documents. Add/Subtract the amount of pending commitments to the obligation total and this will provide your "true" unobligated fund balance for future transactions.

5. It is critical that you consider all pending commitments and obligations when determining your funds available prior to generating any new requirements. Failure to perform reconciliations with execution reports and cycle funds availability validations after each SABRS cycle can be grounds for a rating of non-mission capable for fund managers during assistance visits and command and senior organization fiscal record inspections.

6031. DAILY FUND MANAGER DUTIES. Each day Fund Managers need to review and reconcile cycle changes and transaction processing that impact their financial records and available fund balance. Fund Managers need to review, at a minimum, these reports:

1. Daily Transaction Report. Review transactions that posted in the previous days cycle to ensure that amounts, financial codes, quantities, etc. are correct. If in error, a correction may be required in either the source business feeder system, a correction notice processing for a payment, or an adjustment in SABRS.

2. Error Transaction Report. Review transactions that apply to your BEA/BESA that have been placed in an error status by SABRS. These transactions did not pass one or more edits in SABRS, did not find a required matching transaction, or have some other issue that is keeping the transaction from processing. Review the error code assigned to the transaction and make the appropriate cited correction. Once you correct the transaction it will process in the next SABRS cycle. If the transaction appears again on the error report, either:

(a) The original error condition was not properly corrected, or

(b) A different error condition than previously corrected exists for this transaction. Correct this condition for reprocess into SABRS.

Note: Error transactions should never be fixed by deleting the error record and re-keying the transaction manually into SABRS. Correct the error file record and let SABRS reprocess the transaction.

3. BEA/BESA Budget Execution Report. After reviewing and working the daily transaction report and the error report, you need this report to determine your new available balance amounts for today's or future purchases.

6032. DOCUMENT RETENTION REQUIREMENTS. In accordance with Chapter 9, Volume 1 of reference (b), all financial records, both paper and electronic, documenting the acquisition of DOD Property, Plant and Equipment (PP&E), materials and supplies, including cash, fixed and other assets, real and personal property, operating materials and supplies, stockpile materials, and National Defense PP&E, services, military and civilian pay, and other financial transactions shall be maintained per the applicable standard subject identity code (SSIC) per reference (d).

Chapter 7

Reimbursable Orders

	PARAGRAPH	PAGE
GENERAL	7000	7-3
REIMBURSABLES	7001	7-3
SUPPORT AGREEMENTS	7002	7-4
TYPES OF REIMBURSABLE ORDERS	7003	7-5
ROLES AND RESPONSIBILITIES	7004	7-7
COMMON FORMS USED TO REQUEST REIMBURSABLES	7005	7-7
REIMBURSABLE BUYER CONCEPTS AND PROCEDURES	7006	7-7
AREAS OF CONCERN WITH ISSUING REIMBURSABLE ORDERS	7007	7-12
ACCEPTING REIMBERSABLE ORDERS	7008	7-12
RECORDING REIMBURSABLE AUTHORITY	7009	7-13
REIMBURSABLE EXECUTION FISCAL CODES	7010	7-14
EXECUTING ACCEPTED REIMBURSABLE ORDERS	7011	7-15
REIMBURSABLE BILLING PROCESS	7012	7-16
DETERMINING SEPTEMBER REIMBURSABLE CHARGES	7013	7-16
CLOSING REIMBURSABLE ACCOUNTS WHEN USMC IS SELLER	7014	7-18

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 7

Reimbursable Orders

7000. GENERAL. DOD activities may furnish the sale of material, work, and services to other DOD components, federal agencies, or public sources on a reimbursable basis pursuant to public laws and DOD policies. There are two basic types of reimbursable orders: Economy Act/Non-Economy Act Orders and Project Orders, which can further be broken down into automatic or specific reimbursables. This chapter provides the basics of reimbursable orders to include: the purpose of issuing these agreements, the role of the Buyer and Seller, the basic rules on Economy Act/Non-Economy Act Orders and Project Orders, the purpose of Inter-Agency Agreements (IA) and Inter-Service Support Agreements (ISSAs), and contracting officer determinations and findings in support of reimbursable orders. Further, this chapter outlines the procedures for Commands to release a work request to another activity for goods and services, as well as the requirements for accepting reimbursable work as the Seller. Lastly, execution of the order, to include recording obligations, expenses, billing, status reporting, and closing the reimbursable account in SABRS.

7001. REIMBURSABLES

1. Volume 11A of reference (b) contains regulation requirements for reimbursable orders. A reimbursable order is a written agreement between two federal agencies or one federal agency and a private party wherein goods or services are provided in exchange for payment.

2. A reimbursable is a lateral transfer of authority (funding) from one organization to another organization with the intended purpose of the receiving activity performing work or service for the requesting command in exchange for payment. This occurs when the requesting organization requires specific work or service that it cannot provide for internally and another component or agency can provide the required services more economically or timely than contracting with a private source to meet required mission support.

3. The two activities in a reimbursable order are termed the Buyer (this is the activity that requests the goods or services) and the Seller (this is the activity that provides the goods or services to the buyer and bills the buyer to recoup the cost of the provided goods or services).

7002. SUPPORT AGREEMENTS

1. For annual, recurring service support between the Buyer and Seller, a written agreement documented through an IA or ISSA executed in accordance with reference (k) should be established. These agreements are entered into based on:

a. Inter-Service Support. DOD activities shall provide requested support to other DOD activities when the head of the requesting activity determines it would be in the best interest of the United States Government, and the head of the supplying activity determines capabilities exist to provide support without jeopardizing assigned missions. These determinations must be approved in accordance with DODI 4000.19. If executed with the DD-1144, no other approvals are required to comply with the Economy Act.

b. Intra-Governmental Support. DOD activities may enter into support agreements with non-DOD Federal activities when funding is available to pay for the support, it is in the best interest of the United States Government, the supplying activity is able to provide the support, the support can not be provided as conveniently or cheaply by a commercial enterprise, and it does not conflict with any other agency's authority. These determinations must be approved in accordance with DODI 4000.19. If executed with the DD-1144, no other approvals are required to comply with the Economy Act or Non-Economy Act authorities.

2. Once the determination is made that support is required, coordination between the buying and selling activities is initiated and documented as an ISSA. An ISSA is a formal agreement that defines recurring services to be provided by one DOD Component to another DOD component that details the support to be provided and defines the basis for calculating reimbursement charges for the delivered services. ISSAs are normally prepared by an Inter-Service Support Coordinator in cooperation with functional and financial managers and the DD Form 1144 is typically used to document ISSAs. The DD Form 1144 identifies the parties to the agreement, terms of the agreement, support to be provided, basis for calculating reimbursements for each category of support, and an estimate of projected reimbursements. Some basic rules governing the use of ISSAs are:

a. The basis of reimbursement shall be determined by the seller's computation of all relevant costs, in accordance with DOD Comptroller policies and procedures promulgated by the DOD component's headquarters.

b. ISSAs must be reviewed when changing conditions or circumstances and may require substantial changes in scope. Minor changes may be made at any time by correcting the existing document or attaching a memorandum. ISSA costs should be reviewed annually to ensure continued accuracy of estimated reimbursement charges.

c. When possible, ISSA modifications and terminations should be made bilaterally and with sufficient advance notification to permit appropriate funding adjustments to be made during the budget formulation process.

d. If executed with the DD-1144, no other approvals are required to comply with the Economy Act or Non-Economy Act authorities.

7003. TYPES OF REIMBURSABLE ORDERS. There are two types of reimbursable orders: Automatic (previously termed funded) and Specific (previously termed unfunded).

1. Automatic Orders. Automatic orders take two forms, either Economy Act/Non-Economy Act orders or Project orders.

a. Economy Act/Non-Economy Act Orders. These orders are authorized to be entered into under Sections 1535 and 1536 of reference (a) or Acquisition Services Funds/Franchise fund authorities. These orders, normally referred to as "work requests," are used for work or services of a normal or recurring nature (e.g., utility support, range support, administrative support, janitorial and trash removal support). Funds are normally authorized on a quarterly basis for annual recurring service support. These authorized funds are available for new obligations only during the current fiscal year (e.g., routine services provided during fiscal year 2008 must be funded by a 2008 appropriation and not funded using a prior year or future year funding). These orders should be closed after the fiscal year ends and the final billing for services through September is prepared, issued, and paid. These orders should not remain in the system beyond the end of the first quarter of the next fiscal year.

b. Project Orders. Project Orders are authorized under Section 23 of reference (l). A Project Order is a definite and specific, non-severable order issued for the production of material or for repair, maintenance, or overhaul of equipment. A Project Order is never issued for normal, recurring, or common support services (these types of services fall under the economy act). Further, paragraph 020504, Volume 11A of reference (b) prohibits the issuance of project orders outside the DOD. Orders outside of DOD activities will be issued as Economy Act Orders or Non-Economy Act Orders. Project Orders normally contain a date or estimated time frame when the work will be completed. This work may require carry over to subsequent fiscal years. Other considerations concerning Project Orders are:

(1) Ability to Perform. Project Orders should only be issued to those DOD activities capable of substantially performing the work ordered. Substantially means that the Project Order recipient (seller) must have the capacity or capability to incur costs of not less than 51% of the total order with "in house" work force (cannot use these funds to go to a secondary party, such as a private contractor, to perform greater than 49% of the required work to complete the project).

(2) Ability to Begin Work. Work on the Project Order must begin within 90 days of the acceptance of the order. If the Seller is unable to meet this condition, the order cannot be accepted. Beginning work on the Project Order can include job scheduling, material ordering, etc.

2. Specific Orders. Specific reimbursable orders fall into three basic types: private party; specific funded through collections into suspense accounts with authority based on prior year(s) collections; and specific funded through current year collections where funds must be collected prior to execution. Specific orders are not supported by a specific "buyer" order. Authority for specific orders is based on collections made from sales, leases, permits, and charges to members under each category. Specific authority is granted based either on previous year(s) collections or current collections depending on the program. Details on collections and execution of specific orders are contained in Appendix J.

a. Private Party. "Private Parties" is a term that collectively covers many categories of individuals, corporations or companies, and certain state and local municipality entities that receive work, services, and materials from Marine Corps activities. A general feature of providing work and services for Private Parties is that prior to any support being provided the private party must provide funds in advance, termed an "advance deposit." Chapter 15, Volume 3 of reference (b) states that Customer Orders from public can only be accepted with advance payment unless specifically permitted by statute. To comply with the DOD FMR, SABRS was modified to accommodate the recording of advance payments from private parties.

b. Specific Authority Based on Prior Year Collections. The programs that are provided operating budgets, which are funded through last year(s) actual collections are: Agricultural Outlease Program, Recyclable Material Program, and Lumber and Timber Program.

c. Specific Authority Based on Current Year Collections. The programs that are funded by current year actual collections are: meal food costs and surcharges, family housing collections, and jury duty collections.

7004. ROLES AND RESPONSIBILITIES. Two parties, a Buyer and a Seller, are always involved with a reimbursable order. Both parties to the agreement have certain responsibilities as discussed below.

1. Seller. The Seller is the agency that accepts the reimbursable work order from the requesting activity. The Seller charges the reimbursable order for the required labor, material, travel, etc., necessary to fulfill the accepted agreement. The seller then bills the Buyer to recover the amount of funds they have expensed in support of the Buyer. This transfer is called a reimbursement of funds, hence reimbursable.

2. Buyer. The Buyer is the activity that requests the work or services. They will initiate the RWO and prepare the documentation. They will commit and obligate their funds, once the agreement is accepted, in anticipation of future billings from the Seller. The Buyer is ultimately responsible for reimbursing the Seller for the funds they have spent in support of the RWO.

7005. COMMON FORMS USED TO REQUEST REIMBURSABLES. There are three basic forms used to request reimbursable services. These forms can be issued either as an Economy Act Order, Non-Economy Act Order, or a Project Order.

1. NAVCOMPT Form 2275 (Order for Work and Services). When issuing a reimbursable order within the Department of the Navy, the NAVCOMPT Form 2275 will be used.

2. DD Form 448 (Military Interdepartmental Purchase Request). Used when issuing a reimbursable to another DOD component or Federal Agency.

3. Universal Order Format. Form is contained in Chapter 1, Volume 11A of reference (b) and can be used in place of the DD Form 448 to request reimbursable work or services to another DOD component or Federal Agency.

7006. REIMBURSABLE BUYER CONCEPTS AND PROCEDURES. The basic steps accomplished to issue a reimbursable funding document from a command (acting as the Buyer) to another activity outside of the Marine Corps (acting as the Seller) for goods and services are as follows.

1. Program Manager Actions

a. Determine there is a need for a reimbursable for work or services to support mission requirements and makes initial contact with the component or federal agency that will perform the work. Determine if there is an existing IA or ISSA covering the support or if one needs to be created to support a recurring event.

b. Negotiate the details of the service/work to be provided and the cost.

c. Obtain the seller's trading partner information, mailing address, and point of contact to prepare the reimbursable order (either DD Form 448 or NAVCOMPT 2275 if Navy activity).

d. Trading partner information consists of:

(1) Trading Partner Number. For DOD activities it is "DOD" plus the six digit Department of Defense Activity Address Code (DODAAC) of the selling activity. For example, HQMC is "DODM00027". For non-DOD selling activities, the trading partner number is a registered D&B Data Universal Numbering System (DUNS) number assigned exclusively to the activity.

(2) Department Regular. Selling activity's Department Code. For example, Army is 021, DOD 097, DON 017.

(3) Main Account. Selling activity's appropriation that will be used to execute the order.

(4) Subhead. Selling activity's subhead that will be used to execute the order.

(5) Activity Location Code. For DOD activities this is the Disbursing Office Symbol that supports the selling activity. For example HQMC is "00006102".

(6) Appropriation. Selling activity's appropriation that will be used to execute the order.

e. Ensure funding is available (not committed) to cover the reimbursable request. Funding for Economy Act/Non-Economy Act Orders may be provided all up front or authorized on a quarterly basis (with each quarter an amendment authorizing the next quarters funding created and forwarded to the selling activity). Project Orders must be fully funded and have funds available at the time the request is created and issued.

f. Create the NAVCOMPT Form 2275 Order for Work and Services.

(1) Document Number will be a 15 Digit SDN format with DTC of "WR" for reimbursable work request or "PO" for Project Order.

(2) Must mark box for either Project Order or Economy Act Order.

(3) Must mark box for either Fixed Price or Cost Reimbursement.

(4) Description of Work area (Economy Act/Non-Economy Act Order) must provide a statement of "This order is issued as an Economy Act Order (or Services Acquisition Fund/Franchise Fund Order) for the following work provided during FYXX".

(5) Description of work must have details.

(6) If the reimbursable is issued in support of an ISSA or MOA, cite the agreement number in the description field.

(7) Must have a statement "Funds are not to be exceeded without consent of issuing command and amendment to this order issued and accepted."

(8) Must reflect trading partner information in the description field.

g. Create the DD Form 448 Military Interdepartmental Purchase Request.

(1) Basically the same as covered for the 2275, except the DTC in the SDN will be "MP".

(2) Must specify if work is a Project Order, Economy Act Order, or a Non-Economy Act order. It must establish that there is a bona fide need for the current fiscal year with detailed work/services description in the remarks block (form section 13).

h. Forward completed NAVCOMPT Form 2275 or DD Form 448 to the Comptroller Office.

2. Comptroller Office Actions

a. Review the reimbursable order request for completeness.

b. Ensure fiscal data is correct and that a clear description of requested work or services being requested is cited.

c. Review requested requirements to determine the appropriate authority (Economy Act, Non-Economy Act, or a Project Order). Ensure one of the following statements is added to the request form after the review and signed by the Comptroller.

(1) Economy Act/Non-Economy Act Order Statement. "These funds are available for services for a period not to exceed one year from the date of acceptance of this order. All unobligated funds shall be returned to the ordering activity no later than one year after the acceptance of the order or upon completion of the order, which ever is earlier."

(2) Project Order Statement. "I certify that the goods acquired under this agreement are legitimate, specific requirements representing a bona fide need of the fiscal year in which this order is placed."

d. If an ISSA has been executed in accordance with reference (k) using the required DD Form 1144, no further approvals are required. In the absence of an ISSA described above, forward the request to the command's Contracting Office for preparation of a Determinations and Findings (D&F) in accordance with Subpart 17.5 of reference of reference (m).

3. Contracting Officer Actions. (In lieu of ISSA executed in accordance with reference (k) with the required DD Form 1144)

a. Prior to a command issuing a reimbursable Economy Act/Non-Economy Act order, the Contracting Officer must evaluate the request to ensure it meets the requirements of Subpart 17.5 of reference (n), Subpart 217.5 of reference (o), and Appendix L and M, Subpart 17.5 of reference (m).

b. The Contracting Officer, working directly with the requirements generator, will create Determinations and Findings (D&F) based on the reimbursable work or services requested.

4. Program Manager Actions Once The Reimbursable Request Is Approved And Forwarded To The Selling Activity

a. Enter a commitment into SABRS for the approved request. Ensure trading partner information is entered with the commitment.

b. Establish a source document file for the reimbursable request. This file must contain a copy of the approved contracting office D&F.

5. Seller Actions

a. Accept or deny the reimbursable request.

b. If accepted, complete and forward back to the buying command a Military Interdepartmental Purchase Request (MIPR) acceptance DD Form 448-2 if original request was submitted with DD form 448. If the original reimbursable request was done via a NAVCOMPT Form 2275, they sign the acceptance block and forward a copy back to the buyer.

c. If denied, cite the reasons for denial and return to the requesting buyer for action.

6. Program Manager Actions After Receiving Acceptance From The Seller For The Reimbursable Request

a. Once acceptance of the reimbursable order is received from the seller, enter an obligation into SABRS. Ensure that the Comptroller Office (or vice versa) gets a copy of the acceptance document.

b. Review output from SABRS cycles for liquidation posting. This will occur from billings against the order by the seller. Liquidations or payments are based on work or services performed and provided by the selling activity. NOTE: Unless specifically authorized by law, legislative action or Presidential authorization, advance payments to non-DOD federal entities is not authorized. Payments should only be made for delivered work or services.

c. Enter an expense into SABRS for the received work or services or equal the seller billed amount. The amount billed by the seller should be confirmed by the Program Manager to ensure the amount is valid and that no erroneous billing has occurred.

d. Monitor available balances and contact seller when funds are either:

(1) Executing higher than planned for recurring services.

(2) Execution is below planned costs for services.

e. Review status of funds when received from the seller for potential changes up or down on funding.

f. During September ensure contact is made with the seller to determine their estimate for that months billing. Increase funding if required or re-coup excess funding. This should be accomplished by the 10th of September.

g. Final liquidation should post during October. Close outstanding record in SABRS (Complete with expense and ensure all fields equal, i.e. commitment, obligation, expense, and liquidation.

7007. AREAS OF CONCERN WITH ISSUING REIMBURSABLE ORDERS

1. Scrutinize orders during the last quarter in terms of work to ensure command is not banking funds.

2. Ensure continuous contact with the seller is accomplished during the year.

3. Get September estimate as early as possible to either recoup funds or apply additional funds.

4. Do not "fire and forget" the orders. It is your command's funds that are obligated and your responsibility to monitor and manage.

5. Watch for significant scope increase in the work or services being performed. This may require going back through the original approval process depending on the dollar and increased work or services being requested.

6. Be very careful when issuing Project Orders or orders outside of DOD activities. These have a high chance of audit from external agencies to ensure compliance with appropriate use of reimbursable, adherence with regulations and appropriate approval process.

7. All reimbursable orders must be closed and archived in SABRS within three months of the previous fiscal year end.

7008. ACCEPTING REIMBURSABLE ORDERS

1. Prior to Commands accepting a reimbursable order as the Seller of services, they must determine if they can provide the requested work or services within the designated period. This requires the Comptroller Office (the only office that should be accepting reimbursable orders from Buyers) to contact those departments/sections that will have to perform the work to:

a. Inform them of the requested work or services and the unit/command requesting the services.

b. That department/section must determine if they can provide the support within current resources and that they can perform during the requested period of support outlined in the Buyer's order.

2. If the request is a Project Order commands must be able to:

a. Begin work within 90 days of acceptance.

b. Perform 51% or greater of the requested work with internal work force (No more than 49% of the accepted order can be contracted out to a private concern to provide the work).

3. If it is determined that the work or services can be performed, the command accepts the reimbursable order:

a. Comptroller signs in the acceptance block of the NAVCOMPT Form 2275.

b. Comptroller creates and signs a DD Form 448-2 MIPR acceptance form.

4. Returns original acceptance to the buyer and retains copy of the request and acceptance within the command (normally the Comptroller office) with copies to the activity aboard the command that will do the actual work or provide the requested service.

5. Reimbursable requests between Marine Corps commands should not be accepted. Transfer of funding between Marine Corps commands for work or services should be done through the Direct Cite process in SABRS.

7009. RECORDING REIMBURSABLE AUTHORITY

1. Once the automatic reimbursable order is accepted, a reimbursable record or profile must be created in the accounting system before any work can begin. The designated accepting official is responsible for creating the reimbursable record in the accounting system. The record will contain the performers fiscal year, budget activity/sub-activity were reimbursements will post, a unique RON to identify the Buyer's order, Buyer's trading partner information and appropriation data. Further an RSC must be assigned to the customer order.

2. RSCs are used to identify sources of funding for both automatic and specific orders. The RSC serves the purpose of ensuring proper

recording of collections to the US Treasury and appropriate postings to the general ledger accounts in the accounting system. The following lists all valid RSCs:

RSC	DESCRIPTION
A	Automatic Off Budget Federal Agencies
B	Specific Off Budget Federal Agencies
E	Automatic Non Defense
F	Specific Non Defense
1	Automatic Intra Appropriation
2	Specific Intra Appropriation
3	Automatic Other Appropriation
5	Specific Other Appropriation
6	Automatic Non Federal Sources (Private Parties)
7	Specific Non Federal Sources
8	Automatic Foreign Military Sale
9	Specific Foreign Military Sale

3. The reimbursable billing code (RBC) is a one-digit alpha/numeric code assigned to customer profile to identify the authorized funding with a specific line of appropriation data cited the accepted reimbursable order. Further, the RBC can be used to segregate funding to different managers within a command that will be executing a segment of the order.

7010. REIMBURSABLE EXECUTION FISCAL CODES

1. The key fiscal codes that must be entered into the accounting system to identify charges as reimbursable and identify a specific customer order being executed are the RON and RBC. If these codes are not entered with source documents into the accounting system, the charges will be considered direct to the command's operating budget and no system generated reimbursable billing will be created.

2. For standardization of reimbursable order collection, the following BEA codes will be used for recording reimbursable execution:

BEA	DESCRIPTION
WF	DOD Funded Work Request
WG	Other Government Funded Work Request
WM	Reimbursable From MCCS
WP	Private Party Reimbursable
WU	Unfunded Reimbursable Programs
WH	Family Housing

3. The BESA will be one of the standard BESAs assigned to the command for normal command funding execution.

4. The Cost Accounts used for executing reimbursable orders are identified in the Financial Code Manual as Reimbursable Cost Account Codes. The Financial Code Manual is referenced in Appendix B of this Order.

7011. EXECUTING ACCEPTED REIMBURSABLE ORDER

1. Based on the ISSA or specific requirements of support contained in the accepted reimbursable order, execution will be accomplished through either direct citing the reimbursable fiscal codes on a source document or through transferring costs to the customer order via the on-line allocation process.

2. Citing the Reimbursable Order Number (RON) assigned to the seller's accepted order is normally done on documents/systems used to purchase material, supply, and travel requirements that support the buyer's performance of the order. The RON should be cited for the following systems/processes in the fiscal data elements for:

a. DSSC Cards.

b. Government Commercial Purchase Card (GCPC).

c. DTS (requires the administrator to create a different funding profile).

d. Full time civilian labor support where all the employee time and cost are applicable to the reimbursable customer. The default Job Order Number (JON)/FIP in DCPS should cite the appropriate BEA, RON, and RBC assigned to the customer order.

3. On-line allocation process is normally used to process part time labor charges, utilities, telephone, and other services such as trash removal and janitorial services that are applicable for supporting the accepted Buyer's order.

4. The intent of a reimbursable is to re-coup the operating costs of the selling command in support of the buying command. It is not to inappropriately augment your obligational authority by overcharging the cost of provided goods and services. This concept will be applied when commands determine standard rates to bill for services such as utilities, vehicle support, and other services.

7012. REIMBURSABLE BILLING PROCESS

1. Commands initially use their own funds to execute requirements in support of a Buyer's order. The command's appropriation is initially charged for the goods and services consumed by the reimbursable customer with a "reimbursement" to your appropriation provided when the customer order is billed.

2. The billing process provides your appropriation with a credit to offset your initial outlay (basically it becomes a zero charge to your appropriation data) and transfers a charge to the Buyer's appropriation data provided on the reimbursable order.

3. The billing process in the accounting system is activated once an "Expense" against the RON assigned to the customer order is entered into SABRS (either through the on-line process, system interface, or manually recorded expense transaction).

4. Monthly, the accounting system produces a bill based on the amount of recorded and previously unbilled expenses associated with the customer order. The billing process is automatic as long as the amount to be billed is less than the authorized amount less previously processed bills against the customer order. If the amount exceeds this condition, the bill will require manual review and adjustment prior to release.

7013. DETERMINING SEPTEMBER REIMBURSABLE CHARGES

1. For normal monthly services charged to a Buyer's reimbursable order, determining how much will be included in their final September billing is critical. This amount will be determined by 3 September with notification to the Buyer of the September billing amount. This requirement is in place to:

a. Determine timely if additional resources are required from the buyer to cover service costs that are above current available funding.

b. Inform the Buyer of any amounts that are excess/not executed for their de-obligation and reuse prior to the fiscal year expiring.

c. Allow commands to determine what direct obligation estimate is required on their records for service costs of September for utilities, telephone, and other services. Command obligation estimates must take into account the amount they will recover from customers through reimbursable billings.

2. Estimating Services. To estimate the amount that will be billed for services in September, commands will use the amounts billed in July (or an executed month that from historical analysis best represents September costs) for: utilities; telephone; trash removal, janitorial, and other services; and garrison mobile equipment support.

3. Estimating Material Support. To estimate fuel, DSSC, and GCPC card support for September, average the actual cost of materials charged for the first 10 months of support.

4. Estimating Labor Support. Full time assigned civilians supporting the Buyer order will be calculated on hourly wage times remaining normal scheduled work hours remaining in September. This amount will be accelerated for leave/holiday/fringe benefits in accordance with Volume 11A of reference (b). Part time civilian support will be calculated based on the average hours worked for the first 10 months of support and accelerated in accordance with Volume 11A of reference (b).

5. Temporary Assigned Duty. TAD costs will be calculated based on orders processed into DTS or SABRS prior to 1 September that have not yet been executed (travel is during the month of September). Customers will be informed to cite their own appropriation data (direct cite) on any order requirements not entered into DTS or SABRS after the cut off date.

6. Total September Estimate. Commands will add the calculated amounts from Sections 7013.3 through 7013.6 above. This amount will be the amount that will be billed for September. Customers will be informed of this cost no later than 3 September. Once calculated and the customer informed of the cost, commands will not change the amount.

7014. CLOSING REIMBURSABLE ACCOUNTS WHEN USMC IS SELLER

1. Reimbursable accounts for services should be closed by the end of November (second month of the new fiscal year). Closing the account is based on:

a. Final billing for September has posted.

b. All amounts for authorization, commitment, obligation, expense, and liquidation are equal.

2. Closing reimbursable accounts timely is critical for accurate financial statement reporting. Unequal and unclosed accounts can impact the balances reported in the accounts receivable and funds sources from other activities accounts. Further, as long as these accounts remain open in SABRS, commands are required to review outstanding balances and report completion actions during tri-annual reviews.

Chapter 8

Civilian Labor

	PARAGRAPH	PAGE
GENERAL	8000	8-3
CIVILIAN PAYROLL BASICS	8001	8-3
ESTABLISHING AN EMPLOYEE RECORD	8002	8-3
DEFENSE CIVILIAN PAY SYSTEM	8003	8-4
LABOR FUNCTIONS	8004	8-5
SABRS LABOR TABLES	8005	8-6
SYSTEM GENERATED LABOR REPORTS	8006	8-7
LABOR ACCRUAL PROCESS	8007	8-8
KEY STEPS FOR PROPER LABOR PROCESSING	8008	8-12
FEDERAL EMPLOYEE'S COMPENSATION ACT	8009	8-13
WORK YEAR PERSONNEL COST REPORT	8010	8-14

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 8

Civilian Labor

8000. GENERAL. Civilian labor is normally the single, largest type of cost within initial funding levels for bases, stations, and other supporting establishment activities. The costs associated with labor are broken down into the two major categories of personal entitlement and employer fringe benefit costs. Personal pay entitlements include the employee's hourly salary, overtime, shift differential, etc. and are categorized as OC 11. Employer fringe benefits are the costs the government is legally obligated to provide, on the employee's behalf, for retirement or social security, health benefits, thrift savings, etc. and are categorized as OC 12. This chapter explains the requirements for processing civilian labor.

8001. CIVILIAN PAYROLL BASICS

1. Civilian employees are paid based on a two week or bi-weekly basis. The normal hours worked during the two weeks is 80 hours (standard work schedule is eight hours per day for five days (Monday through Friday) in each week (40 hours per week times two equals an 80 hour period).

2. The basic entitlement for the pay period is 80 hours worked times the hourly rate (hourly rate is based on the employees grade/schedule, step/band, and locality differential if applicable) equals an employee's gross wages (gross wage is the amount before taxes and other deductions are applied).

3. The basic entitlement can be changed during the pay period based on authorized work conditions. These include overtime, environmental work conditions, shift differential, etc. When these conditions occur, a labor exception is entered into the payroll system to process the hours the condition applies too, which results in a change to the gross wages for that period.

4. Other transactions, such as hours taken for annual or sick leave, are also entered into the payroll system. These types of transactions do not normally change the employee's basic entitlement, but are used to correctly maintain leave balances the employee has accrued.

8002. ESTABLISHING AN EMPLOYEE RECORD. The initial establishment of a civilian employee is a manpower/human resource function. Once management determines the requirement for an employee position the human resource office proceeds with the hiring process. This includes position announcement, application screening, monitoring management's selection, and officially hiring the employee. An employee profile is created in the Defense Civilian Personnel Data System (DCPDS) which contains the employee name, series hired under, pay schedule, grade/band, etc. and the cost center for tracking purposes. The employee profile information is sent to the Defense Civilian Pay System (DCPS) to establish the employee record for pay purposes. The cost center in DCPDS populates the Organization Code field in DCPS for grouping employees.

8003. DEFENSE CIVILIAN PAY SYSTEM (DCPS). The DCPS is the DOD enterprise utilized for paying civilian employees. Once a record is established in DCPS via DCPDS the employing activity must go into DCPS and establish the default labor job order number for the employee.

1. Default Labor Job Order Number. This number is the FIP for the employee and is therefore commonly referred to as the "Employee Home FIP." The Employee Home FIP is used to collect labor information within SABRS for cost accounting purposes. The default labor job order number is comprised of:

ELEMENT	**NOTES**
Work Center ID	
Budget Execution Activity Code	
Budget Execution Sub-Activity Code	
Fund Code	
Object Class/Sub-Object Class	"11RG" for General Schedule employees and "11RF" for Federal Wage System employees
Cost Account Code	Series the employee was hired under (e.g., 0318 = Secretary, 2130 = Traffic Management, 5823 = Automotive Mechanic)
Special Interest Code	If applicable
Job Order Number/Local Use Code	If applicable
Reimbursable Order Number	If applicable

Reimbursable Billing Code	If applicable

2. Valid financial codes can be found in appropriate SABRS data element tables and in Appendix B, Financial Codes Manual, published separately from this Order.

8004. LABOR FUNCTIONS. There are three separate operations performed to record and report civilian labor cost: time and attendance, labor distribution, and payroll reconciliation.

1. Time and Attendance. This function accounts for an employee's time and is required to ensure that the employee is properly paid for their work efforts. Transactions in a normal period include employee leave (annual or sick), overtime worked, compensatory time taken, and premium pay such as hours worked in sandblasting, dirty work, etc. Time and attendance transactions are entered into either DCPS or the Standard Labor Data Collection and Distribution Application (SLDCADA) system. Pay and leave exceptions are entered using valid DCPS codes (contained in SABRS Central Table 324) with the hours applicable to the exception code for the pay period. Pay entitlements are calculated using these exception codes and the employee's hourly rate. If the exception is leave, the employees accrued leave balances (annual or sick) are adjusted for the hours taken. Collection of time and exceptions is normally done by time sheets produced from DCPS or SLDCADA and distributed based on paying activity and organization code. These sheets are certified (i.e., signed) by the appropriate supervisor of the employee ensuring that all worked hours, leave hours, and pay exceptions are true and correct for payroll processing. Time and attendance sheets/records will be maintained per reference (d).

2. Labor Distribution. This function accounts for the cost of the employee's labor efforts, both direct compensation and employer fringe benefit costs, within SABRS. Cost distribution is accomplished by the following:

a. Employee Home FIP. Cost can be distributed automatically based on the Employee Home FIP contained in the DCPS file for the employee. This will happen if the Employee Home FIP contains valid fiscal codes (e.g., valid BEA, BESA, FC). The SOC will automatically populate based on pay type codes entered into DCPS or SLDCADA during the time and attendance function (the SOC will equal the two-digit exception code). Leave costs will post to the FIP loaded in SABRS Table 319 based on the employee's assigned organizational code.

b. Loaned Labor. Loaned labor is work performed for reimbursable customers or other base activities outside the employee's assigned activity. Loaned labor can also be distributing cost with a function, such as facilities maintenance, to identify hours and cost associated with building types that were maintained during the pay period. Loaned labor is recorded to fiscal codes that are different from the Employee Home FIP (e.g., cost distributed to a FIP that contains a RON and billing code to charge cost to a customer order that is not part of the employee's home FIP). Loaned labor distribution can be accomplished by:

(1) Entering a generic exception code (e.g.,"RA" representing "regular") with associated hours and FIP when time and attendance information is recorded via DCPS or SLDCADA.

(2) Entering hours, cost, and fiscal data elements (i.e., data elements associated with cost moving from one FIP to another FIP) via the online allocation process. Instructions for the online allocation process are contained in Appendix K.

c. Default Tables. Cost can be distributed based on default tables, however, this is the least preferred method. If no exception is entered and the Employee Home FIP is not a valid combination of data elements in SABRS or an exception is entered with a JON that is not a valid combination of data elements in SABRS, labor will post via SABRS Local Table 318.

8005. SABRS LABOR TABLES. The following tables are used by SABRS to process labor. Detailed requirements for these tables are contained in Appendix K. The following is a short description of each table:

1. Table 322 - Accrual Default Table. A centrally managed table that contains the number of days, pay period accrual date, and accrual reversal dates to post estimated obligations prior to the actual payroll cycle.

2. Table 324 - Pay Type Code Table. A centrally managed table that contains the valid pay type codes used for input of labor exception in SLDCADA and DCPS.

3. Table 318 - Default Labor Table. Locally managed table that provides a default labor FIP for each employing activity to post labor if the incoming record from DCPS has an invalid FIP for SABRS processing.

4. Table 319 - Fringe Benefit Table. Locally managed table that assigns default FIPs for OC 12 fringe benefit costs by employing activity, organization code, and fringe benefit pay type.

5. Table 323 - Accrual Data Table. Locally managed table that contains the average labor cost for one day at the employing activity. This amount is multiplied by the number of days for accrual processing contained in Table 322 when posting accrual obligations for labor.

8006. SYSTEM GENERATED LABOR REPORTS. The following reports are generated for managing civilian labor postings and cycle reconciliation in INFOPAC or SMARTS. Detailed descriptions of these reports are contained in Appendix K.

1. INFOPAC Reports

a. DFB0206 Labor Default Posting Information Report. Reflects those employee's, hours, cost, etc. that posted in SABRS using Table 318 (Default Labor Table) due to Employee Home FIP not passing SABRS edits. The Employee Home FIP in DCPS must be reviewed and corrected or, if correct, other appropriate tables in SABRS updated to allow that FIP to process.

b. DFBLB07 Daily Labor Report by BESA/BEA/WCI. Reflects the amount of hours, obligations, and liquidations that have posted in SABRS for a specific BEA/BESA/WCI combination(s).

c. DFBLB07A Daily Labor Report by BEA/WCI. Reflects the amount of hours, obligations, and liquidations that have posted in SABRS for a specific BEA/WCI combination.

d. PRTLBRPT Labor Obligations. Reflects the actual, accrual, and total obligations for the WCI by PEN, Funding Function, OC, and SOC codes.

e. PRTLBRPP Labor Obligations by Pay Period Year to Date. Reflects the actual obligations and hours, accrued obligations, and total obligation amount.

f. PRTLBR1P Labor Obligations for Specific Pay Period. Pay period specific total obligations and hours.

g. PRTFLLBR Work Center by BEA/BESA Report for Labor. Reflects commitments, obligations, expenses, and liquidations by direct and reimbursable for BEA and BESA codes under a Work Center.

2. SMARTS Reports

a. GP L150. Report by employing activity, organization code, and pay period and reflects hours, hours paid, and amount paid.

b. GP L508 9. Report by employing activity, BEA, and pay period and reflects hours paid, regular pay, overtime pay, fringe paid and total paid for FIP elements and employee identifier.

c. GP L140. Report by pay period and employing activity that reflects charges and credits by SDN r for basic appropriation symbol, subhead, allotment, and sub-allotment numbers.

d. GP-RECON-LOA. Report compares the line of accounting in the DCPS summary 3 Record (appropriation information used for the actual disbursement) to the DCPS detail 4 Record using the Fund Code (provides the appropriation information in SABRS that the funds are obligated against) to ensure that both the obligation and disbursement LOA data is the same. This report reflects those records where there is a difference in LOA data between the obligaiton and disbursement data.

8007. LABOR ACCRUAL PROCESS. Labor accrual is the process of recording obligations into the accounting system for days not covered by a paid payroll prior to the end of reporting cycle (primarily weekly and monthly) to report incurred labor obligations. An example of this is the end of a fiscal year where the last paid pay period (and associated obligations) is 27 September. An accrual is run to obligate the labor cost for three days to ensure an estimated obligation is charged to the correct period. The accrual process is driven by two major tables in SABRS: Central Table 322 and Local Table 323.

1. SABRS Central Table 322. Table 322 contains the dates and pay periods that accruals will be run and when the accrual will be reversed (i.e., accrual is reversed prior to the actual paid payroll posting with the exact obligations incurred for the pay period).

2. SABRS Local Table 323. Table 323 is locally updated by the command. This table is the basis for amounts, OC, FC, etc. being applied during the accrual process.

a. Table 323 Input Screen. The table input screen is as follows:

SABRS LOCAL TABLE 323

TABLE KEY		**TABLE DATA**
BUR-CTROL-NO:	________	AMOUNT-PER-DAY: $0

WORK-CTR-ID: ______
BUD-EXEC-ACTY: ______
BUD-EXEC-SUBACTY: ______
FUND-CODE: ______
SUBOBJ-CLASS-CODE: ______
COST-ACCT-CODE: ______
SPCL-INTRST-CODE: ______
JOB-NO-LOCAL-USE: ______
SABRS-RON: ______
REIM-BILL-CODE: ______

b. Estimating Employee Entitlement and Fringe. Proper use of this table allows the command to estimate OC 11 (employee entitlement based on hourly wage) and OC 12 (employer portion of fringe benefit cost) by FC, BEA, BESA, and reimbursable order (if applicable). For example the command has the following hourly cost for employees assigned to the following programs:

BUSINESS PROCESS	**NUMBER OF EMPLOYEES**	**TOTAL EMPLOYEE HOURLY COST**
Facilities Sustainment	25	$525.00
Base Communications	6	$120.00
Resource Management	5	$130.00

c. Table 323 Entries for Entitlement and Fringe Benefits. The Table 323 entries for entitlement (OC11) and fringe benefits (OC12) would be (examples reflect no SPI, JON/LU, RON, or RBC):

(1) Facilities Sustainment Process

TABLE KEY		**TABLE DATA**
BUR-CTROL-NO:	00681	AMOUNT-PER-DAY: $4,200 (Note: $525 X 8 hours = daily cost)
WORK-CTR-ID:	M00681	
BUD-EXEC-ACTY:	FL	
BUD-EXEC-SUBACTY:	FS	
FUND-CODE:	AE	
SUBOBJ-CLASS-	11 AC	

CODE:
COST-ACCT-CODE: S807

TABLE KEY

BUR-CTROL-NO: 00681
WORK-CTR-ID: M00681
BUD-EXEC-ACTY: FL
BUD-EXEC-SUBACTY: FS
FUND-CODE: AE
SUBOBJ-CLASS-CODE: 12 AC
COST-ACCT-CODE: S807

TABLE DATA

AMOUNT-PER-DAY: $1,050
(Note: $4,200 X .25 = est. fringe)

(2) Base Communications Process

TABLE KEY

BUR-CTROL-NO: 00681
WORK-CTR-ID: M00681
BUD-EXEC-ACTY: BL
BUD-EXEC-SUBACTY: DV
FUND-CODE: HK
SUBOBJ-CLASS-CODE: 11 AC
COST-ACCT-CODE: 6A40

TABLE DATA

AMOUNT-PER-DAY: $960

TABLE KEY

BUR-CTROL-NO: 00681
WORK-CTR-ID: M00681
BUD-EXEC-ACTY: BL
BUD-EXEC-SUBACTY: DV
FUND-CODE: HK
SUBOBJ-CLASS-CODE: 12 AC
COST-ACCT-CODE: 6A40

TABLE DATA

AMOUNT-PER-DAY: $240

(3) Financial Accounting Process

TABLE KEY

BUR-CTROL-NO: 00681
WORK-CTR-ID: M00681
BUD-EXEC-ACTY: BL
BUD-EXEC-SUBACTY: CF
FUND-CODE: HL
SUBOBJ-CLASS-CODE: 11 AC
COST-ACCT-CODE: 1C10

TABLE DATA

AMOUNT-PER-DAY: $1,040

TABLE KEY

BUR-CTROL-NO: 00681
WORK-CTR-ID: M00681
BUD-EXEC-ACTY: BL
BUD-EXEC-SUBACTY: CF
FUND-CODE: HL
SUBOBJ-CLASS-CODE: 12 AC
COST-ACCT-CODE: 1C10

TABLE DATA

AMOUNT-PER-DAY: $260

d. Table 323 should be set up by appropriate FC, BEA, and BESA as reflected by the employee's Home FIP in DCPS. The CAC cited should be a CAC that generically best describes the business process (CAC's for each employee in the Home FIP in DCPS are equal to the employee series, for accrual purposes use a standard functional CAC). This table should be updated after the first full pay period in January has posted in SABRS. This pay period will reflect annual raises and increase the previous amounts reflected in the table did not contain.

e. Amounts for this table can be calculated using amounts in SMARTS report GP_L508_9 for a specific pay period. Add amounts by FC, BEA, and BESA for OC 11 and OC 12, divide this amount by 10 (work days per period). The result will be the average daily cost for entitlement and fringe for that FC, BEA, and BESA combination.

f. The level of detail in Table 323, specifically by FC, BEA, and BESA, is necessary to accurately record labor cost in the accrual process against business processes and MCPC codes for Managerial Cost Accounting purposes and process cost analysis. Further details on the accrual process can be found in Appendix K.

8008. KEY STEPS FOR PROPER LABOR PROCESSING. Labor processing in SABRS is designed to be an automated process. If all tables and DCPS are set up correctly, the only required task is processing loan labor via allocations. The key steps for labor processing are as follows. Additional details on labor processing and analysis can be found in Appendix K.

1. Ensure that the employee information (e.g., cost center (organization code field in DCPS and SABRS) and paying activity) is properly recorded in DCPDS. DCPDS information is used to create and update personnel information in DCPS.

2. Ensure that a valid and proper default home FIP for the employee is entered into the DCPS. It is important to have a proper and valid WCI, FC, BEA, BESA, CAC, and OCSOC of 11RG (i.e., General Schedule/NSPS employees) or 11RF (i.e., Federal Wage employees). If the employee is charged full time to a reimbursable, ensure the appropriate RON and RBC is cited. A valid RON and RBC must first be established when creating a reimbursable customer profile through the reimbursable process prior to citing this information in the home FIP. For Marine Corps Community Services (MCCS) personnel, ensure a valid MCCS CAC applicable to the function the employee supports is entered in the JNLU field. Failure to ensure non-standard FIP data results in basic errors. Review of civilian labor postings have identified several common errors which include:

a. Default CAC not equal to the Civiliam Series.

b. Non-Standard BEA and BESA cited in deault FIP.

c. CAC does not equal an established reimbursable CAC for reimbusable defaults.

d. Non-Standard Reimbursable BEA reflected in the default FIP.

e. Established MCCS CAC not cited in the JNLU field for employees working in MCCS activities.

f. Data elements are shifted when they were keyed.

g. Current organization codes and associated FIP information is not reflected in leave and fringe benefit tables 318 and 319.

Valid data codes and definitions can be found in Appendix B, Fiscal Codes Manual, published seperatly from this order, and in appropriate SABRS Tables.

3. Ensure all SABRS local labor tables are created and reflect the required detail (i.e., Table 323 is at the appropriate FC, BEA, and BESA level by OC11 and OC12). For commands that are currently using utility CACs as the Default CAC in the FIP, when changes are made to make the CAC equal either the Civilian Series or a valid reimbursable customer CAC, ensure that the utility CAC is identified in the JNLU field to assist in determining the full cost of utilities for yearly internal rate setting analysis.

4. After a paid payroll is processed from DCPS into SABRS, analyze the INFOPAC report DFB0206 (Labor Default Posting Information Report). This report reflects those employees, hours, and costs that failed to post through the normal process because the incoming record from DCPS did not contain the proper information to post and as a result required Table 318 to process. The root cause needs to be determined and corrected. Incorrect records are normally caused by an invalid DCPS home FIP or leave/fringe benefit default table entry not present in DCPS. SABRS posts the obligation for the employee to the appropriation and subhead associated with the FUND CODE in the employee home FIP. Common appropriation posting problems exist because of this. The following is the basic guidance to follow for analysis and correction of posting errors associated with appropriation/subhead and FUND CODE disconnects.

a. Ensure that the DCPS level three(3) record appropriation is correct for the employee.

b. Ensure that the organization code employees are assigned to points to only one appropriation and subhead (all emplyees in an organization code must point to the same appropriation and subhead; if they do not, ensure that new org codes are created).

c. Ensure that the FUND CODE used in the default FIP for each employee is linked to the same appropriation and subhead in the employee level three (3) record in DCPS for the employees assigned to that specific organization code.

5. When FIP cost allocations are done, ensure that hours are included in the entry. Further, ensure that the financial data elements used to identify where the cost and hours are being moved from are correct.

8009. FEDERAL EMPLOYEE'S COMPENSATION ACT

1. The Federal Employee's Compensation Act (FECA) provides workers compensation for employment-related injuries and occupational diseases. FECA adjudicates new claims for benefits and manages ongoing cases;

pays medical expenses and compensation benefits to injured workers and survivors; and helps injured employees return to work when they are medically able to do so.

2. The Department of Labor (DOL) determines the actuarial liability based on statistics and predictive modeling. The DOL distributes the applicable actuarial liability to each DOD agency, including the U.S. Marine Corps. This is known as the FECA bill.

3. The FECA bill identifies Marine Corps units and personnel numbers receiving compensation payments. The bill is for actual amounts incurred from payments two years prior.

4. HQMC informs commands of the amount of the bill that pertains to them and the number of personnel affected for review. Commands should carefully review the number of personnel for accuracy and report any identified changes for future bill adjustments via DOL. Further, the amount being charged to the command for FECA coverage must be assigned to appropriate funding function (FUND-FUNC) for fund withdrawal.

5. For example, the command's bill is $500,000 covering 50 former employees. 40 of these employees worked and were injured while assigned to the Facilities Maintenance branch (FUND-FUNC BSM1), while the remaining 10 were in various base operations branches (FUND-FUNC BSS1). The amount for withdrawal reported back to HQMC would be approximately $400,000 from BSM1 FUND-FUNC and $100,000 from BSS1 FUND-FUNC.

6. The FECA bill is normally received during the August/September time frame. When received, HQMC will contact affected command's comptroller offices and send the supporting information. Commands are required to reply back on the cost distribution by FUND-FUNC to HQMC, which will reduce their operating budgets for the new year accordingly.

7. HQMC will post authorizations and obligations in SABRS for the amounts withdrawn from commands for FECA and prepare and submit the voucher to DFAS for payment/reimbursement to the DOL for the FECA charges.

8. Commands should consider this cost when programming and budgeting for personnel for future fiscal years. The FECA bill is a non-discretionary bill that must be paid to the DOL annually.

8010. WORK YEAR PERSONNEL COST REPORT

1. The Work Year Personnel Cost (WYPC) report is a monthly labor report that details execution by direct employee cost, reimbursable cost, and fringe benefit cost. This report is used by higher headquarters to compare actual labor costs incurred against the original program and budget amounts. It is critical that this report be reviewed by commands for accuracy.

2. The objectives of the WYPC report are the same as the old Civilian Personnel Resource Reporting System (CPRRS). WYPC provides a collection of hours and dollars by categories, such as straight time, overtime, pay plan, and other data from DCPS. WYPC pulls payroll data directly from amounts processed and posted in DCPS.

Chapter 9

Temporary Duty

	PARAGRAPH	PAGE
GENERAL	9000	9-3
RESPONSIBILITIES	9001	9-3
TRAVEL PROCESS	9002	9-3
TRAVEL ADVANCES	9003	9-4
COSTING THE TDY REQUEST	9004	9-5
TDY FUNDING	9005	9-6
PROCESSING TDY ORDERS	9006	9-6
RECORDING THE FINANCIAL EVENT	9007	9-7
SETTLEMENT OF TDY ORDERS	9008	9-7
MODIFICATION/CANCELLATION OF TDY ORDERS	9009	9-8

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 9

Temporary Duty

9000. GENERAL. This chapter covers managing the financial requirements associated with Temporary Duty (TDY) orders. The purpose of this chapter is to emphasize the fund manager's responsibilities to effectively manage the execution of TDY funds. Chapter 4, Volume 9 of reference (b) governs TDY policy and procedures. TDY occurs when an individual is ordered to accomplish a mission at a location outside their normal place of duty. Upon completion of the mission, the individual returns to their permanent place of duty. Government employees, military or civilian, can be directed to perform TDY throughout their careers. TDY orders are limited to periods of less than six months. This restriction does not apply to the following: unit deployments, TDY extended for unforeseen reasons, and TDY to more than one location when the total exceeds six months. The CMC must provide approval before allowances accruing after the six-month limitation are paid.

9001. RESPONSIBILITIES. The duties required to create TDY orders are divided among several individuals. This prevents the same individual from requesting and approving fraudulent orders. The duties and the personnel performing the tasks are provided below:

1. Traveler. The Traveler is the person responsible for the information contained on their TDY orders, and in most cases, responsible for the preparation of the TDY request. In some cases, the TDY orders are created by someone from the traveler's organization who has been tasked with the creation of TDY orders.

2. Command Approval. The Approver is the individual responsible for approving the requirement for the traveler to execute the orders.

3. Funds Certifying Official. Also known as Authenticator, this is the individual responsible for ensuring the availability of funds, assigning coding structures, and costing the TDY trip.

9002. TRAVEL PROCESS. A request is generated with the required information for the creation of orders. Once the request is approved, the orders are created. Commercial flight arrangements are coordinated through the Commercial Ticket Office at the TMO. While on TDY, it is the traveler's responsibility to retain all receipts in order to claim approved entitlements. Upon completion of TDY, the traveler has five calendar days to submit a TDY settlement claim to be paid for any expenses accrued during TDY. The Finance Office will process these claims and DFAS will make the payment via direct deposit. All government employees that travel more than twice a year are considered frequent travelers and will obtain a government travel card. Individuals responsible for preparing the TDY request and orders should be guided in their performance by the policies and procedures contained in Volume 9 of reference (b).

9003. TRAVEL ADVANCES. Travel advances are advances made to DOD military personnel, civilian employees, and appointees for per diem, transportation, and related expenses incident to travel on authorized official business or change of official duty station. Travel advances shall be minimal and allowed only when necessary. Generally, advances shall not exceed 80 percent of the estimated per diem. The use of government credit cards by DOD employees is to be encouraged in lieu of travel advances. Guidelines for issuing and processing travel advances are as follows.

1. Travel advances shall be charged to the appropriations or funds from which reimbursements of travel expenses are to be made. An authorized travel order shall serve as the basis for issuing a travel advance.

2. When authorized travel carries over from one fiscal year to the next, the total balance of all travel advances shall be transferred from the expiring appropriation accounts to the next year's appropriation accounts. Such transfers are to be made at the beginning of the new fiscal year.

3. Periodically, but at least semiannually, all outstanding advances shall be reviewed to determine if the original justifications for the advances are still valid. Advances determined to be in excess of the travelers' immediate needs shall be collected from the traveler.

4. Recovery of travel advances may occur in the following ways: submission of a travel voucher upon completion of official travel; repayment by the employee to whom the advance was made; or, when necessary, deductions from the employee's pay. If the traveler is in a continuous travel status and periodic travel vouchers are submitted, the full amount of allowable travel expenses may be reimbursed to the traveler without deductions of advances until such time as the final vouchers are submitted.

5. If travel advances are not fully recoverable by deductions from travel vouchers or refunded by the travelers, prompt action shall be

taken to recover the outstanding advances by deductions from any amounts due the traveler or by using any other legal means available.

6. Employees shall be provided a reasonable period of time to repay their travel advances upon completion of travel. As a general rule, 15 calendar days shall be considered sufficient unless evidence is available to indicate a longer or shorter period is justifiable.

9004. COSTING THE TDY REQUEST. The fund manager is responsible for approving and costing the TDY request. An approved copy of the TDY request will be maintained as part of the fund manager's pending document file until the obligation is recorded and validated in the accounting system. For orders created using systems that do not interface with the accounting system, an actual copy of the TDY order must be maintained in the pending or obligated document file.

1. Estimating TDY Cost. When estimating costs for TDY orders, it is important to be as close as possible to the actual cost. Over-estimating the cost of TDY ties up a unit's funds while under-estimating costs may cause fund managers to over-obligate their funds once TDY settlements are posted. The cost of Per Diem and transportation must be taken into consideration when estimating TDY costs.

2. Per Diem. For each day a traveler is TDY, the traveler rates per diem, which is money for food, lodging and incidental expenses. The amount a traveler receives is based on the per diem rate for the TDY location. Per diem rates are published in Appendix D, Part I of the Joint Federal Travel Regulation. Per diem rates may also be accessed online at https://secureapp2.hqda.pentagon.mil/perdiem.

3. Transportation Costs. Transportation costs are estimated based on the mode of transportation the traveler will use to reach the TDY location. If the traveler is flying via commercial or government air, either the government contracted travel office (i.e., Scheduled Air Transportation Office, OMEGA, American Express) or the Air Mobility Command can be contacted for price confirmations. If the individual is going by privately owned vehicle, the traveler will rate a set amount per mile. To find the estimated number of miles, refer to reference (p) or access https://dtod.sddc.army.mil, which will provide actual distance mileage throughout the world. The rule of thumb is that the Defense Table of Official Distances web site is the primary source of computing distance, not commercial maps.

9005. TDY FUNDING. There are three ways that TDY is funded:

1. Command Sponsored Orders. When TDY is funded by the parent command, the parent command's LOA will be cited.

2. Other Sponsor Orders. When TDY is funded by an outside command, that command's LOA will be cited. A copy of the message or correspondence from the requesting command should be attached to the TDY request.

3. Multi-Sponsor Orders. When TDY is funded by both the traveler's parent command and an outside command, then both LOAs must be cited on the orders. For example, a traveler attends a conference with the traveler's command paying for the per diem and the other sponsor paying for the travel. A copy of the message or correspondence from the outside command should be attached to the TDY request.

9006. PROCESSING TDY ORDERS. There are three authorized vehicles for processing TDY orders: DTS, SABRS On-Line Travel Order Writer (SAB1TRVL), and Reserve Order Writing System (ROWS). One of these systems must be used.

1. Defense Travel System. DTS is the DOD mandated TDY order writing and entitlement system. This system will be used for all routine TDY orders and settlements. DTS has automated this entire process. Once the traveler identifies the location and dates, DTS will automatically cost out the per diem. DTS can be found at: http://www.defensetravel.osd.mil/dts/site/index.jsp.

a. DTS is maintained by the Defense Travel Administration (DTA). This body is comprised of:

(1) Organizational DTA. Maintains DTS at the unit level.

(2) Lead DTA (LDTA). LDTAs are an installation's main point of contact for DTS issues.

(3) Service/Agency DTA. Oversees and appoints LDTA's.

(4) Finance DTA. Maintains budgets and LOA's (i.e., fund cites) and tracks traveler debt.

(5) Transportation Officer. Reconciles centrally billed accounts and manages group travel.

b. DTS may refer to TDY documents differently than other systems. Some of the common terms are listed below:

(1) Authorization. Formerly DD Form 1610 or TDY Order.

(2) Vouchers. Formerly DD Form 1351-2.

(3) Local Vouchers. Formerly SF 1164.

c. Some of the advantages for using DTS over some of the other legacy methods are: electronic routing, systemic processing of orders and settlements, built-in policy checks for fewer audit failures, budget module to maintain funds control, voucher processing module for quick and timely settlements derived from information already entered into the authorization, split disbursements for faster payment to the GTCC vendor and traveler and an electronic computation module that significantly reduces document processing fees.

2. ROWS. ROWS automates the entire Reserve TDY orders process from the initial request for orders through the final settlement of those orders and includes the capability to track orders throughout the process. Tracking provides such information as: where the orders request is within the routing process, how long it has been in each step within the routing process, and who completed the action at each step within the routing process. Until DTS has been implemented for Reserve Travel, this system will continue to be authorized for use.

9007. RECORDING THE FINANCIAL EVENT. DTS interfaces directly with the accounting system and will create a Commitment and Obligation upon the approval of the TDY orders by a designated Approving Official. If ROWS or SABRS systems are used, a COB will also be created upon the approval of the TDY requirement. The accounting system automatically posts expenses based on the dates TDY commenced and the return date. The Liquidation will be recorded upon the entitlement being paid by DFAS.

9008. SETTLEMENT OF TDY ORDERS. The traveler must complete and submit a TDY settlement claim to the administrative section within three working days upon completion of the TDY and return to the parent command.

1. If the TDY settlement has not been submitted within five calendar days of return, action must be taken to recover the amount of all advances either by cash remittance, pay checkage or filing of the claim. In order to accomplish this responsibility, a written notification (i.e., delinquency letter) must be sent to the traveler within five days following the expiration of the deadline for filing

the claim. This notification will include a copy of the applicable TDY order, call the traveler's attention to the requirement for timely filing of a claim, note that the requirement has not been met, and advise that the traveler is liable for the amount of all advances. The notification will also state that the traveler has five days from the date of delivery of the notice to either file a TDY settlement or reimburse the government for any TDY advances taken.

2. If the traveler fails to submit a claim after notification, action will be taken to recoup the advance from the traveler's pay (i.e., "checking the Marine's pay"). The checkage should only be processed if the traveler has not questioned the debt, offered extenuating circumstances, filed the TDY claim, or made remittance. A request will be made to the Disbursing Officer to initiate the pay checkage process.

9009. MODIFICATION/CANCELLATION OF TDY ORDERS

1. Modification of TDY Orders. Whenever the scope of TDY changes, a modification is required. Some common occurrences are: misspelled name, incorrect social security number, changes to itineraries, authorization to use a rental car, changes in the mode of transportation, or change in entitlements. If the modification is necessary before the authentication process has occurred, the accounting system will allow fund managers to modify any elements of the TDY order. If the modification involves a change to the estimated costs after the authentication process has occurred, only the obligation will be modified. In either case the TDY order modified in the accounting system should match the purpose and scope of the TDY. Fund managers must verify that modifications to orders are properly posted in the accounting system.

2. Cancellation of TDY Orders. The accounting system has the ability to cancel TDY orders already created. Once cancelled, the obligation amount will be reduced and be available to the fund manager. If the traveler received a TDY advance and the advance has posted to the accounting system, the accounting system will not allow the TDY order to be cancelled until the traveler returns the TDY advance to the finance (disbursing) office. The accounting system will not allow the cancellation of a TDY order if any liquidation has posted to the TDY record. Fund managers must verify that the commitment and obligated amounts for all cancelled orders are backed out of the accounting system.

Chapter 10

Reconciling Abnormal Financial Transactions

	PARAGRAPH	PAGE
GENERAL	10000	10-3
COMMON ABNORMAL CONDITIONS	10001	10-3
COMMON CAUSES OF ERRORS AND ABNORMAL CONDITIONS	10002	10-4
ABNORMAL ACCOUNTS PAYABLE	10003	10-4
ABNORMAL UNDELIVERED ORDERS	10004	10-7
NEGATIVE UNLIQUIDATED OBLIGATIONS	10005	10-7
PREVALIDATION ERRORS	10006	10-7
UNMATCHED DISBURSEMENTS	10007	10-8
AGED TRAVEL ADVANCES	10008	10-8
INTEREST PENALTIES	10009	10-9
ABNORMAL ACCOUNTS RECEIVABLE	10010	10-10
MISSING TRADING PARTNER INFORMATION	10011	10-11
DCPS LOA/FUND CODE MISMATCH	10012	10-11
SPENDING ERRORS	10013	10-12
INVALID TRANSACTION RECORDING SOURCE	10014	10-13

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 10

Reconciling Abnormal Financial Transactions

10000. GENERAL. This chapter deals with those financial conditions that result in an abnormal accounting transaction or accounting balance and the procedures required by fund holders to correct and reconcile those conditions. Abnormal financial transactions and financial balances are key trend analysis indicators of process, procedure, and/or training shortfalls that require command attention. The analysis and corrective actions for these transactions and balances should be conducted by the command's Financial Management Resource Office (FMRO).

10001. COMMON ABNORMAL CONDITIONS. Abnormal financial conditions can occur for many reasons including missing or corrupted data files from source feeder systems, manual input errors, lack of timely follow up on one condition creating another abnormal condition, incorrect supporting agency business practices, etc. The following are common abnormal conditions that will require research, correction, or other follow up to be performed by fund managers:

1. Abnormal Accounts Payable.
2. Abnormal Undelivered Orders.
3. Negative Unliquidated Obligations.
4. Prevalidation Errors.
5. Unmatched Disbursements.
6. Aged Travel Advances.
7. Interest Penalties.
8. Abnormal Accounts Receivable.
9. Missing Trading Partner Information.
10. DCPS LOA/Fund Code Mismatch.
11. Spending Errors.
12. Invalid Transaction Recording Source.

Each of these conditions is addressed in subsequent paragraphs in this chapter. Example causes of these conditions listed in this chapter are not all inclusive, but cite the most common reasons that create the abnormal condition.

10002. COMMON CAUSES OF ERRORS AND ABNORMAL CONDITIONS. Errors and abnormal conditions are commonly the result of:

1. Local tables in SABRS required for processing a transaction being passed from a source or feeder system are not properly maintained. This includes missing or erroneous codes loaded to the tables used during transaction edits in SABRS. Bottom line, review all local tables and ensure they are properly updated.

2. Mismatch between financial codes cited on a source document, such as document number, accounting classification, and other fiscal codes and those entered into the source feeder system or SABRS. This can be caused by entering a zero when it should be an alpha O, transposing figures, keying an extra zero in amount or quantity fields, etc.

3. Source system financial data elements not entered correctly. These include LOA errors with Citibank, LOA errors in DTS, etc.

4. Manually keying information into SABRS when the information should be processed from a business feeder system. This also is an abnormal condition addressed in paragraph 13014.

5. Not correcting errors timely.

6. Not reconciling each SABRS cycle and adjusting financial document files correctly based on changes posted from the cycle.

7. Short cutting document processes. Example entering a commitment, obligation, and expense when the transaction has not yet had delivery of goods and services and should not have had an expense recorded yet.

Attention to details when creating source documents, reviewing cycle updates, and local table validations will ensure that most transactions do not go into an abnormal condition.

10003. ABNORMAL ACCOUNTS PAYABLE. This condition arises when the total amount of liquidation(s) posted against a specific document exceeds the amount of expenses recorded. Normal causes of this condition that requires research and correction are:

1. Mechanized supply order (MILSTRIP) can have the payment (Interdepartmental Billing) processed by the source of supply prior to the command receiving the ordered goods. The delay in receiving the order can range from days to several weeks. Fund managers should:

a. Check with the unit supply to confirm shipment status. If shipment status is still pending, continue weekly follow up until order is received.

b. If supply status indicates shipped, verify if order has been received or not. Further, validate the unit price and quantity of the shipping status. If received, did supply process a D6T DIC transaction? If they have, the expense should process in the next cycle. If not, have them process the D6T receipt transaction.

2. Obligating contract is from a source that does not utilize SPS or WAWF. A proper payment package is required by DFAS prior to making a disbursement. This package includes confirmation of a valid contract, invoice received from the vendor, and an acceptance of the goods or services by a government employee. If the payment was processed correctly against the correct contract and line number, an acceptance or receipt document had to be completed. This is the document you need to obtain to record the expense in SABRS. Contact the contract administration office for additional information.

a. Contract is a facilities maintenance contract issued by the commands supporting Navy Regional Officer in Charge of Construction (ROIC). Check with the ROIC to obtain a copy of their acceptance document to the vendors invoice and enter an expense in SABRS. If no acceptance document was created, verify that the disbursement posted to the correct contract and line number. If this is in error request DFAS redistribute the liquidation to the correct contract and line item. If an LOA change is required for the payment to accomplish this transfer, request a 1081 correction be processed by DFAS.

b. Contract was issued by another service/agency based on a direct cite authority Military Interdepartmental Purchase Request (MIPR) you issued to them. In this case, you should have received a copy of the contract (or access the contract via EDA) reflecting the line number(s) funded by your document and LOA. Review the contract and determine who in your command has responsibility for acceptance of goods or services ordered from receiving activity. Contact the POC to obtain a copy of the acceptance/receipt that supported the payment and enter an expense in SABRS. If the acceptance is being performed by another command, service, or agency, contact the contract representative to obtain a copy of the acceptance document. Once obtained, enter an expense in SABRS. If no acceptance document was created, verify that the disbursement posted to the correct contract and line number. If this is in error request DFAS redistribute the liquidation to the correct contract and line item. If an LOA change is required for the payment to accomplish this transfer, request a 1081 correction be processed by DFAS.

3. Obligating document is a request for work or services (NavCompt 2275) or an economy act MIPR issued by your command (you are the buyer of goods/services) to another service or agency (they are the seller). Expenses for this transaction should be posted based on communication with the seller at the end of the month to determine the amount they are billing against your order. An email confirmation of this amount is acceptable documentation to enter an expense into SABRS. You should not wait until the bill (liquidation) posts in SABRS to create an expense, but should make the monthly contact prior to the bill processing to obtain the amount to post an expense. Further, an expense can be entered based on a status report received from the seller. In no circumstance should the transaction be expensed for more than one quarter estimate (do not expense the transaction one time for the entire fiscal year).

4. Obligating document is a training request (1556). Confirm that the employee attended the training. If they have, enter the expense in SABRS. If they did not, was there a clause in the training contract that required payment regardless if the employee attended or not. If so, enter the expense in SABRS. If this condition did not exist and prior notification of cancellation was provided, the payment is in error. Contact DFAS for their collection efforts to recoup the payment from the vendor. Do not post an expense but leave this transaction in an abnormal condition. An expense is only posted after the requested training has been received.

5. The amount of settlement for travel was greater than the estimated obligation. The expense for travel is generated based on the obligation and number of days of the TDY. If the estimate is low, the payment will be greater than the expense and obligation. In this case, both the obligation and expense must be adjusted. This condition will also cause another abnormal condition of Negative Unliquidated Order (NULO) which is discussed in paragraph 11003.

6. From time to time a data set from a feeder system may not process (i.e. WAWF, SASSY, etc.) which contains the expense transaction. This is normally discovered after a cycle and the data set recovered for processing with the next SABRS cycle. If this is the condition, wait until the next cycle posting prior to taking action on recording the expense record. Refer to chapter 6 of this Order for more information on cycle reconciliation and error correction.

10004. ABNORMAL UNDELIVERD ORDERS. This condition arises when the total amount of expenses recorded against a specific document exceeds the amount of the obligation recorded. This condition should very rarely occur due to the edit checks in SABRS that will put source feeder system expense transactions in error if the expense is greater than the obligation. However, this condition can occur with MILSTRIP bills that are final and less than the recorded obligation. The IDB will adjust the commitment and the obligation amount, but not the expense. If the obligation and expense were the same prior to the IDB credit or reduced price bill, the obligation will adjust in SABRS and the fund manager will have to manual reduce the expense to correct this abnormal condition in SABRS.

10005. NEGATIVE UNLIQUIDATED OBLIGATIONS. This condition arises when the total amount of liquidations (payments) are greater than the amount of obligation recorded in SABRS for that specific document number or in the case of a payment for a contract the combination of the document number, procurement instrument number, sub-procurement instrument number, and/or contract line number. Normal causes are:

1. Non SPS contract modifications that require manual obligation entry in SABRS.

2. National Stock Number (NSN) price change increase to original obligation price.

3. Payment made against an incorrect line number on the contract or an incorrect document number.

4. Travel entitlements at time of settlement greater than original estimated cost.

5. Duplicate payment posting.

For all the above conditions either an obligation needs to be recorded in SABRS, an obligation is required and a refund receivable posted for the payment error, a redistribution of the payment to another document citing the same basic LOA, or a 1081 correction is required. Chapter 11, paragraph 11003 and 11004 of this Order contains further information on NULOs and duplicate payments and the corrective actions resource managers need to undertake to correct these conditions.

10006. PREVALIDATION ERRORS. This condition arises when an available obligation check is performed against SABRS records prior to the actual disbursement of a completed payment package. A completed payment package normally consists of a contract document, a vendor invoice submitted against that contract for goods or services delivered by the vendor, a valid obligation in SABRS and a government receiving/acceptance report that the vendor did in fact provide the invoiced goods or services. The prevalidation process checks the amount to be disbursed against SABRS to find a corresponding obligation that matches the document number, contract number, ACRN, contract line number or some combination of these that match the proposed payment. If no corresponding obligation is found, the payment fails the prevalidation check and cannot be paid until an obligation is established in SABRS. Transactions will also fail the prevalidation check when an obligation is present in SABRS, but the amount is less than the current proposed payment plus the total of any previously posted payment amounts. This condition normally occurs when dealing with partial shipments and contracts that require progress payments prior to the full completion of the contract requirements. Chapter 11, paragraph 11007 of this Order contains specific guidance on the conditions that cause prevalidation errors and actions resource managers are required to perform to correct the prevalidation error.

10007. UNMATCHED DISBURSEMENTS. This condition arises when a payment has been made and processed against Marine Corps funds that fail to find a matching obligation record to post against in SABRS. Matching the disbursement to SABRS is based on one or more combinations of document number, ACRN, contract number, sub-contract number, contract line number, or Line of Accounting (LOA) mismatch. Chapter 11, paragraph 11002 of this Order contains specific guidance on the conditions that cause unmatched disbursements and actions resource managers are required to perform to correct the unmatched error.

10008. AGED TRAVEL ADVANCES. This condition arises when a traveler has not been issued a government travel card and requires an advance on per diem entitlements to travel on authorized official business or change of official duty station and the advance is not reversed through disbursing action 60 days after the estimated completion date of the travel. The most common causes of an aged travel advance are:

1. Travel claim or settlement request has not been submitted by the traveler. Paragraph 080501, Volume 9 of reference (b) requires that all travelers submit a claim for travel within 5 working days of their return from the travel. Work with the office that authorized the travel to get the member to submit a claim for the completed

travel. Direct the traveler to proceed to their command administration section to process a settlement.

2. When traveler submitted their claim, they failed to annotate on the claim form previous advances (amount, date, voucher number, etc.) that were paid in support of the travel.

3. Document number, LOA mismatch, or transaction type code error between the SABRS record and the payment/advance reversal record. When this condition occurs you may also have an unmatched disbursement condition. If an LOA change is required for the payment, request a 1081 correction be processed by DFAS.

Enforcing the requirement for traveler's to submit a claim within 5 days of travel completion is the best way of ensuring advances taken are settled timely and do not become an aged issue. Chapter 9, paragraph 9008 of this Order addresses travel settlement and notification/collection efforts on outstanding travel advances.

10009. INTEREST PENALTIES. This condition arises when a vendor submits a valid invoice for payment for provided goods or services and payment of this claim is not accomplished within 30 days of the receipt date of the invoice. For a vendor to be paid, a complete payment package must be physically or electronically received by DFAS. A complete payment package consists of a valid obligating source document (i.e. contract, purchase order, approved training request, etc.), an invoice submitted by the vendor who provided the goods and services requested under the obligating document, a valid obligation in SABRS and an acceptance or receiving report from the activity that initiated the obligating document confirming the government received the ordered goods and services. Without all three documents, DFAS cannot make payment.

1. Interest penalties are a concern for several reasons. The additional cost increase for those goods and services purchased due to interest being paid in addition to the original invoice price is avoidable. You are paying more than required for goods and services and are reducing the amount of available funds that could have supported other purchases of required goods and services. Basically, you are incurring a lost opportunity cost due to paying a premium for ordered goods and services.

2. Consistently incurring interest penalties means there is a breakdown in established procedures and processes which indicate an internal control weakness(s) that requires command correction.

3. The most common cause of interest penalties is the receiving point or Contract Office Technical Representatives (COTR) not completing or submitting an acceptance/receiving report. For contracts issued by Marine Corps contracting offices a provision for vendor invoicing via WAWF is required. For these transactions, receipt and acceptance transactions are entered in WAWF by the receiving unit or assigned COTR for the contract. To ensure this is done timely, receiving units and COTRs should log into WAWF at least weekly to review pending invoices and confirm/accept that these services or goods were received. That confirmation will electronically complete the payment package for DFAS to make payment.

4. The second major cause of interest penalties is timely submission of manual payment packages to DFAS or lost packages at DFAS. This situation should become less of a problem in our current and future environment as the requirement to create manual source documents is reduced via new or improved mechanized feeder system solutions (WAWF-MP is an example of this where miscellaneous documents can be created in an automated manner vice manual and electronically pass obligation and receipt information to SABRS and DFAS for payment purposes).

5. The third major cause of interest penalties deals with Power Track and not having a sufficient amount obligated in SABRS for the document number assigned to the command's Transportation Account Code (TAC) or the Traffic Management Office (TMO) does not cite the correct TAC on the shipping document.

10010. ABNORMAL ACCOUNTS RECEIVABLE. This condition arises when the collections applicable to the reimbursable account exceed the amount of previous submitted and processed billings or when collections exceed the total amount expensed for the reimbursable order.

1. Reimbursable billings are created in SABRS based on the amount of expenses recorded against the Reimbursable Order Number (RON) and Reimbursable Billing Code(s) (RBC) assigned to the buyer's order. Expenses are recorded based on specific material or services order placed against the reimbursable being filled, by assigning civilian labor directly against the customer order (DCPS JON contains the assigned RON and RBC identifying the buyer's order), or through manual allocations of expenses being transferred within SABRS to the buyer's order.

2. An abnormal accounts receivable condition can occur if the billing for a specific RON and RBC posts against another reimbursable accounts RON and RBC due to some change in the collection LOA.

3. An abnormal accounts receivable condition can occur if the expense amount previously billed is reduced in SABRS and no corresponding credit billing is processed or posts to the reimbursable account in SABRS. Credit bills will process automatically if the 327 table is properly updated. If not, Credit Bills must be manually released in SABRS to process.

4. An abnormal accounts receivable can occur if more expense than authority is recorded against the reimbursable order and the SABRS generated billing is manually released and processed. SABRS will put billings on hold where the amount of the current bill plus amounts previously billed exceed the buyer's authority in the system. This billing condition can only be processed if manually released by a user authorizing the transaction.

5. An abnormal accounts receivable can occur for specific reimbursable accounts where the amount collected for the month is not used or only partially used to offset direct appropriation charges for the program. Users should closely monitor the amount collected and deposited each month for these accounts and ensure timely use of funds.

10011. MISSING TRADING PARTNER INFORMATION. This condition arises when the proper information is not input into the SABRS obligation. This information consists of: Trading Partner Number (TPN), Trading Partner Department Code, Trading Partner Basic Symbol, and Trading Partner Subhead of funding to be used to support your request. All agreements both outgoing funding documents and funding documents accepted must contain these data elements. For agreements where the USMC is the seller and at the time of establishing a reimbursable profile in SABRS for accepted buyer requests, commands must enter the required trading partner information. Trading partner information required to establish each accepted reimbursable order in SABRS is cited in chapter 7, paragraph 7006.1d of this Order.

10012. DCPS LOA/FUND CODE MISMATCH. This condition arises when the appropriation and subhead in the employee accounting classification (level 3 record) of the Defense Civilian Payroll System (DCPS) loaded for a specific employee is different from the appropriation and subhead associated with the obligation posting in SABRS. The appropriation and subhead cited in DCPS is used for the actual payroll voucher and subsequent payment register. The appropriation and subhead associated with obligation postings in SABRS is based on the Fund Code cited in the standing job order number (home FIP) in DCPS, the fund code cited for the employee's assigned organization code in the leave and fringe benefit default tables in SABRS (SABRS local tables 318 and 319), or the default or keyed FIP on labor exceptions processed through the Standard Labor Data Collection and Distribution Application (SLDCADA) into DCPS for that pay period. This appropriation mismatch can be caused by:

1. The appropriation and subhead in DCPS is not correct for the employee. In this case update DCPS to the correct data.

2. SABRS default leave and fringe benefit tables for the specific organization code are citing a Fund Code that is linked to a different appropriation and subhead than the employee should be charged to. In this situation update the default tables with an appropriate fund code that is linked to the correct appropriation and subhead.

3. The Fund Code cited in the standing job order number in DCPS is not linked to the same appropriation and subhead in the employee's accounting classification record of DCPS. In this situation change the standing job order numbers fund code.

4. The default FIP in SLDCADA reflects a fund code that is associated with a different appropriation and subhead than the employee's accounting classification loaded in DCPS. In this situation change the fund code in the default FIP in SLDCADA.

5. A loaned labor exception is processed with a fund code that is not linked to an appropriation and subhead that is loaded in DCPS for the employee's accounting classification. Screen all manually entered loan labor transactions to ensure fund code integrity for cost transfers.

6. Additional information on civilian labor processing can be found in chapter 8 of this Order.

10013. SPENDING ERRORS. This condition arises when an incoming transaction from a source feeder system does not pass data element checks performed by SABRS prior to posting. Refer to chapter 6 of this Order for greater details on error corrections. Some of the basic error correction steps are:

1. Transactions in error are posted to the Error File in SABRS and are listed on INFOPAC report PRT-ERROR (Common Interface Error Report). Each transaction will have an error code assigned to guide users on the cause and corrective action required to process the transaction in SABRS. Error codes cited can be found in SABRS Table

215 (Error/Unmatched Code Table). Users need to move the screen to the right to get the full description of the error and required corrective action (PF11 key moves the screen to the right. PF10 key moves the screen to the left).

2. The common cause for transactions processing in error is a missing entry on a local or central edit table. Once a table change is made the impacted errors will recycle during the next SABRS cycle and post.

3. Error transactions in the error file should not be corrected by deleting the error transaction and manually entering the document into SABRS. Not only will this cause an abnormal condition of invalid transaction recording source, but will break the transaction cycle for feeder system interfacing of the transaction. For example, deleting an obligation record on the error file that originated in SPS and manually entering in SABRS will impact the ability to receipt for this transaction later in WAWF or any subsequent modification in SPS. This will add additional rework efforts on the command and increases the chance of other abnormal conditions occurring.

10014. INVALID TRANSACTION RECORDING SOURCE. This condition arises when users manually enter transactions into SABRS that should have been processed by an interface with a source feeder system. Chapter 6, paragraph 6004 lists those common source feeder systems that SABRS has an electronic interface for transaction posting. This abnormal balance is basically a "self-inflicted" rework effort that wastes employee time, can cause future rework due to keying errors, and potentially impacts other interfaces and data exchanges with source systems from working properly to complete different stages of the transaction cycle. Where a source system interface exists to post the transaction in SABRS, manual entry of that transaction into SABRS by users should not occur.

Chapter 11

Disbursements

	PARAGRAPH	PAGE
GENERAL	11000	11-3
PROBLEM DISBURSEMENTS	10001	11-3
UNMATCHED DISBURSEMENTS	11002	11-3
NEGATIVE UNLIQUIDATED OBLIGATIONS	11003	11-5
DUPLICATE OR ERRONEOUS PAYMENTS	11004	11-6
OVER-AGED PROBLEM DISBURSEMENTS	11005	11-9
REQUEST TO DISCONTINUE RESEARCH	11006	11-10
PREVALIDATION	11007	11-11
INTEREST PENALTIES	11008	11-14

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 11

Disbursements

11000. GENERAL. A disbursement is a payment out of the U.S. Treasury to an individual, government agency, or private vendor for the delivery of legally ordered goods and services. Disbursements reduce the amount of the appropriation available for future payments. This chapter covers abnormal and problematic conditions relating to disbursements and those actions required by fund holders to resolve such transactions.

11001. PROBLEM DISBURSEMENTS. A problem disbursement consists of Unmatched Disbursements (UMD), Negative Unliquidated Orders (NULO), and in-transit disbursements. A UMD is any payment that cannot be matched to a specific obligation. A NULO is a disbursement transaction that has been matched to the corresponding detail obligation, but the total disbursement exceeds the amount of the obligation. An in-transit disbursement is a disbursement for which complete payment information has not yet been received by the appropriate accounting office. Through trend analysis and continuous oversight, Marine Corps fund holders have a responsibility to adjust their business practices to minimize or totally eliminate problem disbursements. The ultimate goal is to influence any business practice or identify any system change in order to reduce or eliminate the inflow of all new problem disbursement transactions.

11002. UNMATCHED DISBURSEMENTS. UMDs are primarily the responsibility of DFAS, but since 1998 the U.S. Marine Corps has been given limited access to the expenditure and collection process. This gives the comptroller the capability to correct all UMD's except registers 07, 13, 14, and 36. In a HQMC and DFAS agreement, responsibility for correcting all problem disbursements less than 31 days old lies with the U.S. Marine Corps. Below is a list of main reasons liquidations go unmatched and the means to correct them:

1. The most common cause of UMDs is the failure of approving or certifying officials to ensure that:

   a. Lines of accounting are properly cited on supporting documentation.

b. A proper and sufficient obligation exists in the accounting system prior to submitting documents for payment.

2. No obligation exists for the UMD document number in the accounting system.

a. Identify the activity to which the charge belongs. Obtain and validate any documentation that supports the UMD transaction. The BCN of the LOA should be used to identify the chargeable activity.

b. If the UMD document number is supported with an obligation source document, post the obligation to the accounting system in accordance with DoD FMR Volume 3, Section 1105.

c. If a commitment exists with no obligation, obtain the obligation source documentation and post the obligation.

d. If the UMD transaction is not supported with an obligation source document, request the voucher/bill from DFAS via the comptroller. If the UMD supporting documentation does not contain an obligation source document, the Marine Corps comptroller shares the responsibility with DFAS to identify and avail the appropriate obligation source document for the UMD transaction.

3. The UMD document number is not properly constructed. Using the accounting system reports inquiry options or SMARTS reports (e.g., Unliquidated Orders Report) attempt to identify discrepancies in the construction of the UMD document number. Since many activities use the cost code field for the last 12 digits of the SDN, this may also be useful to construct the SDN.

4. A contract obligation is recorded in the accounting system with the SDN only. A proper contract obligation must also annotate the PIIN and corresponding ACRN for the appropriate contract line item.

a. Change the PIIN on the liquidation record via the redistribute DNR process.

b. Verify the ACRN on the source document is correct.

c. If a deliver order, task order, or call number is awarded, ensure that a corresponding SPIIN is also annotated in the PIIN field of the accounting system obligation.

5. The UMD document number is valid, but the obligation resident within the accounting system is inactive. Validate the obligation against source documentation. If valid, reactivate the document number within the accounting system and make the appropriate changes.

6. The UMD document number is valid, but the accounting classification does not match the data elements of the obligation by department, fiscal year, and basic symbol.

a. Corrective action will require that DFAS be notified so a Correction Notice can be processed to correct UMDs of this type.

b. If not readily available via electronic means (e.g., Electronic Document Access), Marine Corps comptrollers must provide an obligation source document that supports the change in appropriation data that differs from the disbursement.

7. System errors should be brought to DFAS's attention immediately so that corrective action can be taken.

11003. NEGATIVE UNLIQUIDATED OBLIGATIONS. All NULOs, regardless of age, are the responsibility of the U.S. Marine Corps. For all NULOs less than $2,500, DFAS has been given the authority to increase the obligation after the first 30 days. Below is a list of main reasons NULOs are created and the means for correcting them:

1. Incorrect Obligations. Validate the obligation to ensure that all increases have been posted to the accounting system.

2. Interdepartmental Billings. Check the status records for a price variance or quantity change. Since price variances frequently occur, the price billed may differ from the price obligated. Comptrollers must increase the obligation to match the total amount disbursed. All interdepartmental billing transactions having a total dollar value less than $250 must be increased.

3. Paid on Incorrect PIIN/ACRN on Contract. Research the contract payments and validate. The comptroller will redistribute the payments to the correct PIIN/ACRN.

4. Travel NULOs

a. Verification. Ensure the liquidation posted to the SDN applies to that traveler. For verification, check the settlement voucher. Verify the obligation amount. Estimates for obligations may be conservative based on initial requirements and must be increased to match the amount disbursed.

b. Supplemental Payment. Normally processed after the original settlement has been completed, supplemental payments include: incorrectly paid initial settlement, pending modification of orders not received prior to initial settlement, missing receipts for items over $75, etc. Verify supplemental payments and adjust the obligation accordingly.

c. Modification of Orders. A modification to the orders may cause an increase to the liquidation amount. This is a manual process. Contact the travel order writer to obtain a copy of the modification and make appropriate changes to the obligation.

11004. DUPLICATE OR ERRONEOUS PAYMENTS

1. Duplicate Postings Versus Duplicate Payments. Verify that the payment was actually posted twice and not paid twice. Check the DSSN, voucher number, and amount; if they are the same, it is a duplicate posting. If any of the above fields are different, it is a duplicate payment. Duplicate or erroneous payments do not absolve the fund holder from properly and timely recording the obligation to match the disbursement in accordance with Section 1105, Volume 3 of reference (b).

2. Refund Receivables (RREs). Erroneous payments create RREs, which are any payment to which the payee is not entitled (e.g., salary overpayments or amounts due for items rejected/returned). The DIC "RRE" is used to record these receivables in SABRS. Field Accounting maintains the controls on this DIC, and only supervisors/leads with certifier access on SABRS table 316 (Correction Notification) will enter the transactions, once the "discovery period research" is complete. The discovery period is the time frame required to determine that a receivable is truly valid and a debt is owed. This period may be as little as a single day, or may last as much as two or three weeks, depending on the difficulty in obtaining supporting documentation.

a. Sources of RREs

(1) RREs will be recorded based on information provided by the source system/contact. Reconciliation between RREs recorded in SABRS and those reflected on source data reports will be reconciled on a monthly basis.

(2) RREs that result from a salary overpayment or a salary type adjustment (pay checkage) must be recorded in one of the pay or debt management systems. These types of RREs will not be recorded with an RRE. Instead, they will be recorded via DFAS-CL Departmental Accounting using a DIC of RRS, based on data provided from the source system.

b. Comptroller/Fund Holder/HQMC Responsibilities

(1) Notifies Field Accounting of suspected erroneous payments when discovered and requests research.

(2) Provides, upon request, any applicable documentation regarding the suspected debt, such as the MIPR or letter of agreement, invoices or statements, etc., to the appropriate DFAS-CL Field Accounting Supervisor to support entry of the RRE into SABRS.

(3) Each Comptroller/Fund Holder shall also maintain a control log of these overpayments.

(4) Record an obligation in SABRS to eliminate the NULO in accordance with Paragraph 110501, Volume 3 of reference (b).

c. Disbursing and Vendor Pay Responsibilities

(1) For overpayments identified and immediately resolved, notify Field Accounting of the occurrence. Disbursing and Vendor Pay maintain a control log for tracking purposes.

(2) For overpayments not immediately resolved, conduct "Discovery Period" research. When complete, Disbursing initiates recovery procedures and notification is provided to Field Accounting. (Vendor Pay forwards their research package to Disbursing for action.) Disbursing and Vendor Pay maintain a control log for tracking purposes.

(3) Provide, upon request, any applicable documentation regarding the suspected debt, such as contracts, receiving reports, or invoices or statements, etc., to the appropriate

DFAS-CL Field Accounting Supervisor to support entry of the RRE into SABRS.

d. DFAS-CL Field Accounting Responsibilities. Supervisors/leads with certifier access to SABRS table 316 (Correction Notification) will perform the following:

(1) When notified of suspected erroneous payments, conduct the necessary research to validate and obtain supporting documentation.

(2) Review request packages prior to establishing a RRE into SABRS. Conduct initial review of each package to determine whether an overpayment needs to be handled by Field Accounting or must be forwarded to Disbursing for review/action. Field Accounting/Disbursing, as appropriate, shall check to ensure all required documentation is included. If not, the Vendor Pay/Disbursing or Comptroller/Fund Holder is contacted for missing documentation.

(3) Establish an RRE in SABRS for the specified SDN once the determination is made that an RRE is required. Additionally, the accounting office shall record a NULO, as applicable, and advise the fund holder that the NULO requires obligation within the timeframes specified in Paragraph 110501, Volume 3 of reference (b).

(4) Obtain copies of Monthly RRE Reports from sources identified above. Reconcile RREs currently recorded in SABRS to those identified on the monthly reports. As necessary, adjust SABRS or obtain supporting documentation from source for recording the RRE in SABRS.

(5) Maintain a debt folder for each RRE recorded in SABRS and log the RREs in the Root Cause Database.

(6) Check SABRS weekly, to determine if the overpayment was refunded. If received, remove the RRE from the SABRS account.

(7) If refund has not been received prior to 90 days, coordinate the debt package with Departmental Accounting for transmission to the Debt Management Office or for recording a write-off transaction of a Field level debt.

(8) On a monthly basis, provide reconciliation results and explanations for all debts residing at Field Level that are greater than 90 days old to Departmental Accounting.

e. DFAS-CL Departmental Accounting Responsibilities

(1) Assist with the reconciliation of monthly RRE Reports.

(2) As necessary, coordinate the transfer or write-off of uncollectible debt.

(3) Record journal voucher adjustments at month end for reconciliation differences between SABRS and source.

(4) Provide oversight to the RRE process and prepare monthly accounts receivable reports and metrics.

11005. OVER-AGED PROBLEM DISBURSEMENTS

1. While the DoD FMR provides discretion in determining appropriate times for recording obligations to match problem disbursements, it is Marine Corps policy to record obligations as soon as possible to ensure compliance with reference (a) and other fiscal statutes governing the requirement to obligate sufficient funds to cover all outlays chargeable to the Marine Corps.

2. Consistent with the Marine Corps policy of recording obligations, the following order of priority should apply when resolving over-aged problem disbursements:

a. Closing Fiscal Year. Obligations must be recorded in the accounting system no later than 30 June for problem disbursements chargeable to an appropriation that is about to be cancelled. The obligation must be recorded even though 120 days have not elapsed following the date of disbursement.

b. Critically Aged. Obligation is greater than 120 days old.

c. Over-Aged. Obligation is 91 to 120 days old.

d. Aged. Obligation is 61 to 90 days old.

e. Current. Obligation is zero to 60 days old.

3. Deferring the recording of an obligation to resolve a problem disbursement for the purpose of avoiding an overobligation of an appropriation will not be allowed as it is improper and contrary to the Marine Corps comptroller's responsibilities to investigate and report potential violations of the Antideficiency Act.

11006. REQUESTS TO DISCONTINUE RESEARCH. In absence of source documentation, which is required by law to substantiate all obligations in the accounting system, absolution of this requirement must be officially requested through the discontinued research process. Unresolved NULOs and UMDs that have been obligated under the over-age rules in Paragraph 12003 of this chapter must continue to be researched and corrected unless written approval to discontinue research has been obtained from HQMC.

1. The reasons for requesting approval to discontinue research are listed below:

a. Minimum Criteria. The minimum criteria for requesting approval to discontinue research are when there is no indication that an overpayment or duplicate payment has been made or not fully collected.

b. Closed Contracts. A pre-closing payment review has been completed. Obligating the UMDs or NULOs will not exceed the contract total.

c. Erroneous Document Numbers. Neither the disbursing office nor the obligating office can furnish information or support the disbursement.

d. Travel Orders. An unmatched transaction contains insufficient information for research and cannot be traced due to age.

e. Missing or Insufficient Documentation. In addition to the criteria listed above, research cannot be completed due to missing or insufficient documentation and steps taken to obtain missing documentation have not produced any results and further efforts appear fruitless and not cost-effective.

2. Supporting Documentation. Requests to discontinue research should be supported by a summary of research efforts and other steps taken to obtain missing documents or additional support

for insufficient documentation. State specific actions taken in trying to resolve the transaction and the results achieved.

a. When applicable, transaction histories of the respective accounting and payment systems were obtained, reviewed, and compared for omitted transactions and other differences.

b. For omitted documents or noted differences, a request was made to the appropriate funding or contracting office to obtain obligation documents and to the payment office to obtain documents supporting the payment.

c. Responses received from the office to which requests were made whereby documentation and supporting information could not be located due to invalid document number references, lost or misfiled documents, inadequate data for searching files, or other reasons.

d. Sufficient actions were taken during the research efforts to provide reasonable assurance that no duplicate payments or overpayments remain outstanding and that no fraud has occurred involving the disbursement transactions for which research efforts are requested to be discontinued.

3. Processing Requests to Discontinue Research Efforts

a. Requests will be prepared and processed in accordance with Section 1108, Volume 3 of reference (b). Requests will be submitted to HQMC, P&R (RFA) for review and concurrence. HQMC, P&R (RFA) will forward the request to DFAS for formal submission to the ASN (FM&C).

b. The comptroller will determine which problem disbursements meet the criteria for making the request to discontinue research efforts. If the criteria are the same for a number of transactions, these items may be summarized in one request.

11007. PREVALIDATION. Prevalidation is defined in Section 8137 of reference (q), which requires that disbursements be matched to specific obligations prior to liquidating the payment. Payments that are not prevalidated may result in improper payments and create UMDs or NULOs. While DOD recognizes that reasonable capability may not exist to prevalidate all payments and provides for exemption in specific cases, only payments specifically exempted by law, regulation or policy issued by

OUSD (Comptroller), DFAS Director or Deputy Director may be made without prevalidation.

1. Responsibilities

a. Prevalidation occurs between the entitlement activity preparing the payment and the accounting activity maintaining the official accounting record for the obligation to be liquidated.

b. The entitlement activity requesting the prevalidation requests detailed obligation information from the accounting office, and as needed, provides information to the accounting office.

c. The accounting office provides information to the fund holder as requested, and the accounting office or fund holder responds to the entitlement office on a timely basis. Marine Corps fund holders are required to complete all prevalidation actions within three business days of notification from the accounting office. Fund holders should also review the reports as they are posted on the HQMC, P&R (RFA) website in order to take immediate and appropriate action to correct abnormal conditions and implement process improvements to address the root cause. Access to the RFA website is available through the HQMC, P&R Department Data Portal located at https://hqipom1.hqmc.usmc.mil/portal/servlet/GlobalLogin. Once successfully logged on to the HQMC, P&R homepage, select the FII Application link. Upon reaching the FII homepage, select the RFA Home tab located on the top-right corner of the screen in order to navigate the RFA homepage.

d. Failure to record an obligation within three business days based on a prevalidation request allows DFAS to record the obligation based on the supporting documentation. If a Marine Corps fund holder does not respond within three business days, in accordance with DoD FMR, Volume 3, Chapter 8, DFAS will record an obligation against the SDN of the source transaction citing the WCI, Basic Symbol, Fiscal Year, Subhead, and a default BEA/BESA of 99/99 for the affected command.

2. Procedures. The type of payment determines whether it is exempt from DOD policy. Exemptions are based on the capability of performing prevalidation without unsupportable manpower requirements or on unacceptable delays in releasing payment.

a. Contract Pay. These are payments made through the Mechanization of Contract Administration Services (MOCAS) system. Effective October 1, 2004, the prevalidation threshold for MOCAS payments is $0 for all contracts awarded during or after fiscal year 2005. The threshold will remain at $10,000 for all MOCAS contracts awarded in fiscal year 2004 and earlier.

b. Vendor Pay. These are payments made through other commercial payment entitlement systems. They include miscellaneous entitlement payments. Within the vendor pay area; there are significant differences between billings for Purchase Card, Centrally Billed Travel Accounts, and other financial institution payments under the General Services Administration (GSA) Smart Pay family of contracts and other commercial invoices. The GSA Smart Pay billings represent multiple separate obligations billed on the same invoice. The other commercial invoices are typically only single obligations. All vendor payments must be prevalidated prior to release for payment. Note that Commercially Billed Account (CBA) payments processed through the DTS are considered to be automatically prevalidated because of the built in authorization process and funds control checks. DTS CBA transactions require no further prevalidation prior to payment.

c. Powertrack. The prevalidation procedures for Powertrack differ slightly from other bank card vendor payments. If the fund manager doesn’t respond in three (3) calendar days, the accounting office advises the entitlement office to use the alternate line of accounting (ALOA) provided by each customer. Accounting posts the obligation to the ALOA as needed.

d. Transportation. These are payments for manually-submitted government bills of lading, meal tickets, government excess baggage tickets, and government transportation requests. These payments are exempt from prevalidation per DFAS Deputy Director memorandum dated March 3, 2000, Subject: Prevalidating Payments. However, payments to vendors for non-temporary storage of household goods are subject to prevalidation.

e. Travel. These payments are reimbursements made to individuals for government funded travel expenses. Marine Corps finance and disbursing offices are required to prevalidate all non-permanent change of station travel settlements.

f. Payroll. These are the military pay, military retiree pension, military pensioner survivor annuitant, and civilian compensation and related employer contributions for taxes, insurance, allotments, etc. These payments are exempt from prevalidation. Though prevalidation is not required, where system capability exists to prevalidate, these transactions should be prevalidated.

g. Intra-Governmental Reimbursements. These are transactions made within DFAS that initiate transfers between Department of Treasury accounts. This includes transfers at the appropriation/subhead level. They typically are charges and off-setting reimbursements for services provided by one DOD activity for another or distribution of costs, such as overheads and indirect expenses incurred in one appropriation and distributed to others, and include interfund transactions. The transactions typically are documented on Standard Forms 1080 and 1081, but may originate from other sources.

(1) The most commonly used method for processing reimbursements is through the Intra-governmental Payment and Collection (IPAC) system. Under IPAC, the charged activity records the transaction as reported for the transfer after assuring that the obligation to be liquidated is posted in a sufficient amount for the charge.

(2) Reimbursable transactions, to include Interfund are currently exempt from prevalidation where automated prevalidation processes are not available. However, every effort should be made to prevalidate reimbursable transactions when possible.

11008. INTEREST PENALTIES. Reference (r), the Prompt Payment Act (PPA), as amended by reference (s) requires the U.S. Government to pay interest if proper payments are not made on time. It is imperative to be proactive in ensuring that both obligations and expenses have been recorded in the accounting system in an accurate and timely manner. In addition, ensure that the correct coding structures have been cited on the initial requests for procurement.

1. Policy

a. In accordance with Chapter 7, Volume 10 of reference (b), PPA interest must be paid from the funds available for the administration of the program for which interest was incurred.

b. PPA interest payments should be charged to the operating funds of the military department or defense agency from which the invoice is associated. This is usually an operations and maintenance appropriation.

c. PPA interest should not be charged to an appropriation that does not fund operating costs, such as procurement or military pay. Interest will not be charged to the Working Capital Fund (WCF) unless the purchase is for the express use of the WCF and not for a customer. Only Defense Industrial Fund Management System and Supply Management Activity transactions incurring interest will be charged to the WCF.

d. It is Marine Corps policy to tax commands directly for PPA interest deemed attributable to the reasons not caused by DFAS. HQMC, P&R (RFA) will publish annually the SDN's and LOA's chargeable for PPA interest.

2. Procedures

a. In accordance with Chapter 7, Volume 10 of reference (b), all PPA interest must be paid from the fiscal year in which the interest accrues. For example, if interest began to accrue on 20 September 2008 and the interest penalty was not paid until 12 October 2008, 11 days of interest (20 through 30 September 2008) will be charged to FY 2008 and 12 days of interest (1 through 12 October 2008) will be charged to FY 2009.

b. The primary criteria to determine the Marine Corps command chargeable for PPA interest is the BCN of the LOA. If an invoice contains multi-funded lines of accounting, DFAS will charge the BCN deemed responsible for incurring the preponderance of the interest.

c. HQMC, P&R will centrally fund DFAS or other service-caused interest.

d. Erroneous or disputable PPA interest will be adjudicated by HQMC, P&R (RFA).

Chapter 12

Tri-Annual Reviews and year-End Processing

	PARAGRAPH	PAGE
GENERAL	12000	12-3
TRI-ANNUAL REVIEW	12001	12-3
PRE-CLOSE PROCEDURES	12002	12-6
YEAR-END PROCEDURES	12003	12-7
OPEN-UP ACTIONS	12004	12-10
YEAR-END CERTIFICATION OF AUTHORIZATIONS, OBLIGATIONS, AND UNOBLIGATED BALANCES	12005	12-11

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 12

Tri-Annual Reviews and Year-End Processing

12000. GENERAL. To ensure that Commands address year-to-date changes, ascertain that all normal and special run streams, reports, and actions are scheduled and completed to provide the data necessary for the year-end reports due on October, and to bring closure to execution of their funds, the financial community performs a year-end process. The year-end process includes: preventing over-obligations and over-expenditures, minimizing or eliminating reverted balances, meeting obligation rates, resolving problem disbursements, performing Unliquidated/Unfilled Orders validations, and returning unused reimbursable authority as soon as practical. The following procedures and guidelines represent the minimal essential action necessary to ensure continued efficient and responsible use of financial resources.

12001. TRI-ANNUAL REVIEW. The purpose of the tri-annual review is to ensure valid commitments and obligations are properly recorded in the accounting records and ultimately result in receiving the goods and services commands ordered to meet mission requirements. Tri-annual reviews are conducted to assist in reducing prior year reverted balances which directly impact Marine Corps available funds during the current year.

1. Frequency. Tri-annual reviews of all commitments and obligations for funds currently available for obligation authority will be based on reports produced at the closeout of the following months: 31 January, 31 May, and 30 September.

2. Accounting Office Responsibilities. Accounting offices shall ensure the dissemination of listings or automated media identifying both outstanding commitments and unliquidated obligations recorded for the fund holder. The accounting office shall also provide or direct fund holders on how to obtain listing(s) or automated media identifying accounts payable and accounts receivable which enable the funds holder to verify proprietary accounts (as well as budgetary accounts) and, thus, ensure that proprietary and budgetary accounts are valid, accurate and reconciled. The funds holder must complete a review no later than 14 days following the end of January, May, and September of each fiscal year.

3. HQMC, P&R (RFA) Responsibilities. HQMC, P&R (RFA) will ensure the availability of reports via the HQMC, P&R Department Data Portal

located at https://hqipom1.hqmc.usmc.mil/portal/servlet/GlobalLogin. Once successfully logged on to the HQMC, P&R homepage, select the FII Application link and then select the RFA Home tab located on the top-right corner of the screen in order to navigate the RFA homepage. The web-based tri-annual review reporting process provides RFA the capability to maintain all confirmation statements electronically with all supporting documentation as provided by the Comptrollers and Fund Holders. This information will be used to provide documentary evidence to the Fiscal Director of the Marine Corps to provide assurance that financial reports reflect the true financial position of the Marine Corps. Comptrollers and Funds Holders are still required to maintain all documentation required to support the tri-annual review reports, confirmation statements and other documentary evidence deemed necessary for the prescribed time period of 24 months.

a. Tri-Annual Review Reports

(1) Report A, Dormant Transactions. Dormant transactions consists of contracts that have had no financial transactions recorded in 120 days or more, and all other documents (e.g., requisitions, travel orders) that have had no financial transactions for 90 to 179 days.

(2) Report B, Deobligation Report. The report consists of all outstanding supply requisitions, travel orders, and miscellaneous documents that are 180 days or older.

(3) Report C, Outstanding Accounts Receivable. This report consists of all RONs with an outstanding accounts receivable balance. Report C criterion only requires that an outstanding receivable balance for a document exist.

(4) Report D, Unmatched Disbursements. This is a report of all UMDs/collections identified as belonging to a Major Recipient.

b. Confirmation Statements. Required confirmation statements, un-qualified or qualified, with supporting attachments shall be completed by the 21st day after the close of the applicable tri-annual review month by the MRI level Comptroller. Required confirmation statements and supporting attachment templates can be downloaded from the tri-annual review area provided on the HQMC, P&R (RFA) portal website for completion and signature by the comptroller. Signed confirmation statements with supporting attachments should be uploaded as an Adobe Acrobat file (i.e., .pdf) to the HQMC, P&R (RFA) portal website in the tri-annual review area. All fundholder confirmation statements and backup validation documentation must be retained for 24 months and made available, upon request, for audit purposes. The signed confirmation statements shall:

(1) Confirm that all outstanding commitments, recorded in SABRS and cited on the tri-annual review reports, have been validated to a paper or an electronic data interchange (EDI) source document (refer to section 12001.3.a(1)).

(2) Confirm that all outstanding obligations, recorded in SABRS and cited on the tri-annual review reports, have been validated to a paper or an EDI source document (refer to section 12001.3.a(1)).

(3) Confirm that all outstanding accrued expenditures unpaid, recorded in SABRS and cited on the tri-annual review reports, have been validated to an accounts payable record or an EDI source document (refer to section 12001.3.a(1) above).

(4) Confirm that all outstanding reimbursements and other income earned, recorded in SABRS and cited on the tri-annual review reports, have been validated to an accounts receivable record or an EDI source document (refer to section 12001.3.a(3)).

(5) Confirm that all outstanding obligations, cited on the tri-annual review reports, which could not be substantiated or validated after a thorough review by the funds holder (and/or the accounting office) have been de-obligated (refer to section 12001.3.a(1)).

(6) Confirm that adequate follow up was conducted on all dormant outstanding commitments, cited on the tri-annual review reports, to determine if the requirement is still valid, or if an obligation document has been issued but not received or properly recorded (refer to section 12001.3.a(1)).

(7) Confirm that adequate follow up has been conducted on all dormant outstanding obligations, cited on the tri-annual review reports, to determine if the obligation is still valid (refer to section 12001.3.a(1)).

(8) Confirm that adequate follow up was conducted on all dormant outstanding accrued expenditures and earned receivables, cited on the tri-annual review reports, to determine if a disbursement or collection requires recording or matching (refer to sections 12001.3.a(1) and 12001.3.a(3)).

(9) Confirm that reviews of dormant outstanding obligations, cited on the tri-annual review reports, included reviews of problem disbursements (refer to section 12001.3.a(4)).

(10) Confirm that all outstanding commitments, cited on the tri-annual review reports, which could not be substantiated or validated after a thorough review by the funds holder have been de-committed (refer to section 12001.3.a(1)).

(11) Confirm that all outstanding obligations, cited on the tri-annual review reports, which could not be substantiated or validated after a thorough review by the fund holder have been de-committed (refer to section 12001.3.a(1) above).

(12) Confirm that all miscellaneous obligation documents, travel orders and supply requisitions, recorded in SABRS for more than 180 days and cited on the tri-annual review reports, have been de-obligated, unless there is supporting documentation from the funds holder attesting to the purpose of the obligation (refer to section 12001.3.a(2)).

(13) Identify problems noted as a result of the review.

(14) Advise whether, and to the extent which, adjustments or corrections to remedy noted problems have been taken.

(15) Summarize, by type, the actions or corrections remaining to be taken, and when such actions/corrections are expected to be completed.

(16) Identify what actions have been taken to preclude identified problems from recurring in the future.

(17) Complete Attachment A, Management Control Analysis and Corrective Actions.

(18) An unqualified confirmation statement cannot be provided. Provide a full explanation of failure to provide an unqualified confirmation statement, as well as the corrective actions being taken, per Attachment B, Explanation for Failure to Provide Unqualified Confirmation Statement.

12002. PRE-CLOSE ACTIONS. In preparation for the close of the current fiscal year, comptrollers will ensure that all expenses match liquidations unless already identified for further research.

12003. YEAR-END PROCEDURES. Comptrollers must ensure that all transactions that affect obligations, collections, expenditures and expenses are recorded prior to 30 September (closing date) of the current fiscal year. Additionally, every effort should be made to validate accounts receivable/payable, commitments and undelivered orders/obligations prior to the closing date. In order to meet these goals, some vital processes must be completed:

1. Expiring Appropriations. Comptrollers and Fund Managers must emphasize the clearing unliquidated obligations, accounts receivable, accounts payable, etc. for accounts which will expire prior to the close of the current fiscal year.

2. Closed/Canceled Appropriations. Fixed appropriation accounts that exceed the five year expiration threshold shall be closed and any remaining balances (whether obligated or unobligated) in the account shall be cancelled and thereafter will not be available for obligation or expenditure for any purpose. Evidentiary documentation which supports the amounts as either unpaid obligations or uncollected accounts receivable must be accessible and available for review, if warranted.

3. Problem Disbursements. Special attention is required during fiscal year closeout because of the ramifications of unresolved problem disbursements in closed/canceled appropriations.

a. All UMDs, NULOs, and in-transits that are registered in appropriations that are to close on 30 September of the current fiscal year must be resolved, regardless of age.

b. Obligations must be established by 18 August of the current fiscal year, for all UMDs, NULOs, and in-transit transactions in appropriations scheduled to close (become canceled) at the end of the current fiscal year.

c. Pending corrections or accounting adjustments must be identified or made prior to the fiscal year close. Failure to correct NULOs and UMDs in the year of execution could result in a violation of Section 1517 of reference (a).

d. Reports will be monitored on a daily basis to ensure no new closing year problem disbursements are outstanding. Aggressive action will be taken on any closing fiscal year transaction(s) processed into SABRS during the last 45 days of the fiscal year.

e. RREs require special attention during year-end closeout. See Section 12003.5(c) for more information on RREs.

4. Outstanding Commitments. Outstanding commitments shall be canceled as of the end of the period that the appropriation is available for obligation. No commitments should be reported in expired appropriation accounts. Commands are responsible for ensuring that commitments are decommitted for all program years that will expire on 30 September of the current fiscal year.

5. Reimbursable Orders. All reimbursable orders must be closed-out before year-end. Activities performing work or services under reimbursable orders should ensure that the following year-end closing actions are completed:

a. Ensure all reimbursable order records are accurate and reflect the current status of valid obligations and accrued costs.

b. Notify the issuing activities (i.e., the customer) of any excess fund availability prior to 15 August. Performing activities should return all excess funds available to the issuing activity. The issuing activity should be notified by the performing activity of all unearned and/or unbilled outstanding obligations that will require current year funds during the upcoming fiscal year

c. By 15 August of the current fiscal year, record all pertinent expenses to reimbursable orders in the accounting system for appropriations that will expire on 30 September of the current fiscal year. This will ensure that these expenses are reflected on the August reimbursable customer billing and will be collected in September.

(1) Expenses recorded during the month of September against reimbursable orders citing closing/canceling fiscal year obligations will reflect on October reimbursable customer billings. The October billings will be paid out of the customer's current year funds, not the canceled fiscal year funds originally cited on the reimbursable order. Collections received after 30 September of the closing/canceling fiscal year RON will not be deposited to the appropriation listed on the RON.

(2) Establish a RON for another year if the reimbursable agreement is an Economy Act Order citing a multi-year appropriation so that the charges can be collected next year.

(3) For performing activities citing their own funds on procurement contracts as a replacement for reimbursable funds cited by an issuing activity, ensure that the older funds of the issuing activity are properly billed and collected before they are closed,

even though the performer's funds may have one or more year(s) before closure.

d. Archive all RONs where the authority, obligations, expenses, billed and collected, are equal after receiving confirmation from the BEA that all work is complete.

e. Activities performing work or services under reimbursable orders expiring on or prior to 30 September of the current fiscal year or citing appropriations that will expire for obligation purposes on 30 September of the current fiscal year, must ensure that the applicable reimbursable order records are accurate and reflect the most current status of valid obligations and accrued costs.

(1) Activities that performed work or services under reimbursable orders that cited appropriations that will expire and will close on 30 September of the current fiscal year, must ensure that all outstanding accounts receivable for work performed or items delivered are billed and collected prior to year-end.

(2) Performing activities cite their own funds on procurement contracts instead of citing reimbursable funds provided by the granting activity. In cases of Project Orders where the performing activity's funds are from a more recent fiscal year than the issuing activity's funds, performing activities should ensure that the older funds of the issuing activity are properly billed and collected before they close, even though their own funds have one or more years before closure. Likewise, issuing activities must alert performing activities of the status of their funds.

(3) Under no circumstances shall any reimbursable unobligated authority remain in an appropriation account at expiration. Valid (unexpired) unobligated balances of reimbursable orders will be moved to the ensuing fiscal year. In the event that subsequent upward obligation adjustments to the prior fiscal year of multiple year appropriations are required, unobligated authority in the amount necessary to cover the adjustment may be moved back to the prior fiscal year, if approved. Conversely, for downward adjustments of multiple year appropriations, the additional availability created by reducing the obligation will be forwarded to the current fiscal year.

6. Pending Commitments and Obligations (Non-Mechanized).Upon availability of the accounting system for input in the new fiscal year, BEAs will input all non-mechanized pending commitments and obligations.

7. Civilian Labor. Comptrollers and Fund Managers must ensure that accounting requirements for the DCPS are submitted prior to 30 September so that any appropriate fiscal year changes can be made to payroll related accounting records.

a. Job Order Numbers. For those customers whose accounting systems utilize job orders, DCPS can automatically update the fiscal year contained in the job orders if that fiscal year is consistently used in the same field of the job order. An alternative method for updating job orders is to have the job orders updated by the DCPS Customer Service Representatives assigned to each activity utilize on-line input to DCPS.

b. Lines of Accounting. The fiscal/program year in the accounting classification records at the employing activity level, organization level, and employee level will be automatically updated through DCPS.

c. Reports. An "Unpaid Accrued Leave Liability Report" is available prior to the end of the year in order to provide the dollar value of the contingent liability for unused leave, and the Medicare and Medicare/Old-Age, Survivors, and Disability Insurance fringe costs.

d. Awards Processing. The correct fiscal year accounting record will be automatically assigned when the award transaction (SF50) is processed by the payroll system. Awards received for processing after pay period ending October 1, but with an effective date prior to 1 October will be charged to the prior fiscal year.

8. Key Accounting Performance Indicators. As discussed in Section 6010, Fund Holders should review the ten key accounting performance indicator reports at http://www.hqmc.usmc.mil/hqmcmain.nsf/frontpage and take appropriate action to correct the outstanding abnormal conditions and implement process improvements.

12004. OPEN-UP ACTIONS. Open-up actions are those steps required to facilitate account roll-over and funding availability in the new fiscal year.

1. No later than 30 March of any fiscal year, the comptroller must ensure the TON table has been established to accept the upcoming fiscal year. This is essential to create travel orders that cross over into the new fiscal year (i.e., multi-year travel orders).

2. During the fourth quarter, all spending tables must be updated to establish the new year data elements. This will not only enable the input of commitments and obligations in the new fiscal year, but also it is necessary to post authorizations for the new fiscal year. Upon the first accounting cycle for the new year, all system-generated obligations will be processed. If the tables are not updated, the transactions will fail to the error reports. If pending transactions do not appear on the active file or an error file, contact the comptroller.

3. Establish specific RONs (e.g., FTP, RMD, AGR, SIS, FMS, IMT, etc.) for the upcoming fiscal year in the accounting system, if applicable. Ensure that specific RONs for closing/canceling fiscal years are closed by requesting adjustment of authority to what has been obligated, expensed, billed, and collected.

4. Establish all RONs that have civilian labor costs (e.g., family housing) for the upcoming fiscal year in the accounting system to ensure a smooth transition and posting of initial labor expenses. It is not necessary to have the customer's document number or an authorized amount to accomplish these pre-loads.

12005. YEAR-END CERTIFICATION OF AUTHORIZATIONS, OBLIGATIONS, AND UNOBLIGATED BALANCES. Allotment/OPBUD holders are required to submit an annual certification of authorizations, commitments, obligations, expenses, and unobligated balances for the period ending 30 September of the current fiscal year.

1. Commands are required certify down to the Funding Function level. Commands will utilize ReportNet to access the official execution certification cube for certification purposes.

2. Commands will review the obligation and expense amounts reflected on the Common Interface File (CIF) Error Report (PRTERROR) for transaction amounts that shall be added to the official execution certification cube, given the presumption that all obligation and expense transaction on the CIF Error Report are valid and therefore shall be included on the amounts certified and submitted as an enclosure reporting the discrepancies. If no enclosure is submitted, the spending error report must be blank for that Fund Holder.

3. Major Commands will consolidate and certify for subordinate commands by memo only.

4. This year-end certification will not serve as your tri-annual review submission for the period ending 30 September, as that is a separate and distinct requirement.

5. The certification statement is to be signed and dated by the commander or a representative authorized to sign by direction of the commander and should read as "I hereby certify that the amounts in the official certification execution cube report for Fund Holder M##### are correct for the following appropriations with the exceptions, if any, footnoted on a copy of the report as an enclosure to the memo. All known transactions meeting the criteria of documentary evidence for government obligations have been obligated and are so reported."

6. Commands are required to be vigilant for Naval Message Traffic that communicates year-end certification procedures and reporting requirements. Commands will provide a signed copy of the certification letters as an e-mail attachment to the appropriate reporting section as identified through the respective naval messages.

Chapter 13

Financial Assessment Visits and Formal Inspections

	PARAGRAPH	PAGE
GENERAL	13000	13-3
PURPOSE OF ASSESSMENT AND INSPECTION PLANS	13001	13-3
COMMAND ASSESSMENT AND INSPECTION PROGRAM	13002	13-3
COMMAND INSPECTIONS PERFORMED BY MCFEAT	13003	13-4

(PAGE INTENTIONALLY LEFT BLANK)

Chapter 13

Financial Assessment Visits and Formal Inspections

13000. GENERAL. This chapter reemphasizes command and comptroller responsibilities to ensure that financial transactions are properly recorded and continuously reviewed for accuracy. This responsibility is best overseen by conducting fund manager assessment visits and formal inspections of their financial records.

13001. PURPOSE OF ASSESSMENT AND INSPECTION PLANS

1. The goal of financial management is to ensure timely and accurate recording and reporting of financial information for leadership and command decision-making purposes. Financial execution information is also analyzed, monitored, and compared with the command's submitted financial funding plan with higher headquarters.

2. The purpose of performing financial assessments and inspections is to ensure the accuracy of financial information recorded and reported in the accounting system. To this end, the comptroller office needs to review the records of assigned financial managers to ensure compliance with standard processes and procedures. Compliance reviews are accomplished through scheduled and planned informal assessments and formal inspections.

13002. COMMAND ASSESSMENT AND INSPECTION PROGRAM. Comptrollers are responsible for establishing the procedures and schedules for conducting financial assessment visits and inspections for their fund holders. The procedures and directives established at each command for financial assessment visits and inspections will depend on the command's requirements and financial plan. However, the command procedures should address the following:

1. Formal inspections will be conducted at least annually on all assigned fund managers/holders records. Formal inspections should be preceded, when practical, with an informal assessment to identify areas requiring attention and correction prior to the formal inspection.

2. The inspection and assessment program should focus on:

a. Ensuring the accuracy of accounting transactions. Information posted should be compared with source documents and/or financial information contained in source business feeder systems.

b. Balancing all transactions of the fund execution process (authorization, commitment, obligation, expense, and liquidation) to budget execution and/or fund control files.

c. Ensuring completion, corrective actions, and document retention by fund holders supporting tri-annual obligation reviews.

d. Ensuring compliance with standard processes for the administration of source transactions.

e. Ensuring compliance and use with implemented business feeder systems that process financial transactions.

f. Assessing technical knowledge of fund managers to properly execute assigned duties and ensuring that proper training is provided to meet shortfalls.

13003. COMMAND INSPECTIONS PERFORMED BY MCFEAT. The Marine Corps Financial Evaluation and Assistance Team (MCFEAT) will perform informal assessments and formal inspections of command financial records periodically. Commands will be notified in writing prior to the start of an assessment or inspection by the MCFEAT. MCFEAT will follow a standard checklist during their assessments and inspections. The standard checklist can be found on the RFA website. MCFEAT and command responsibilities after an assessment or inspection are:

1. MCFEAT will provide an out brief to the command on findings and trends discovered during the assessment or inspection prior to departing the command.

2. MCFEAT will provide the command with a written report of the findings during the assessment or inspection and recommended corrective actions not later than four weeks after the completion of the assessment or inspection.

3. Commands will provide a response to the MCFEAT report within four weeks after receipt with corrective actions taken or planned on the reported discrepancies and recommended solutions.

4. Formal inspections will also note whether or not findings from previous assessments and inspections have been corrected.

APPENDIX A

LIST OF ACRONYMS

AAA	Authorized Accounting Activity
AAC	Activity Address Code
ABC	Activity Based Costing
ABRM	Activity Based Resource Management
ACC	Accounting Classification Code
ACRN	Accounting Classification Reference Number
AG	Activity Group
ALOA	Alternate Line of Accounting
APPN	Appropriation Symbol
ARI	Allotment Recipient Identifier
ARS	Automated Requisitioning System
ASN (FM&C)	Office of the Assistant Secretary of the Navy (Financial Management and Comptroller)
ATLASS	Asset Tracking Logistics and Supply System
AUID	Allocation Unique Identifier
BA	Budget Activity
BCN	Bureau Control Number
BEA	Budget Execution Activity
BES	Budget Estimates
BESA	Budget Execution Sub-Activity
BLI	Budget Line Item
BP	Budget Project
BPA	Blanket Purchase Agreement
BSA	Budget Sub-Activity
CAC	Cost Account Code
CBA	Commercially Billed Account
CHRIMP	Consolidated Hazardous Material Reutilization and Inventory Management Program
CIF	Common Interface File
CLIN	Contract Line Item Number
CLS	Contractor Logistics Support
CMA	Centrally Managed Allotment
CMC	Commandant of the Marine Corps
COE	Certificate of Eligibility
COR	Contracting Officers Representative
CPRRS	Civilian Personnel Resource Reporting System
CRA	Continuing Resolution Authority
D&F	Determinations and Findings
DC I&L	Deputy Commandant, Installations and Logistics
DC I&L (LB)	Deputy Commandant, Installations and Logistics (Contracts Division)

DC I&L (LR)	Deputy Commandant, Installations and Logistics (Logistics and Resources)
DC P&R	Deputy Commandant, Programs & Resources
DCPDS	Defense Civilian Personnel Data System
DCPS	Defense Civilian Pay System
DFAS	Defense Finance and Accounting Service
DIC	Document Identifier Code
DLA	Defense Logistics Agency
DOD	Department of Defense
DOD FMR	Department of Defense Financial Management Regulation
DOL	Department of Labor
DON	Department of the Navy
DSSC	Direct Support Stock Control
DTA	Defense Travel Administrator
DTC	Document Type Code
DTS	Defense Travel System
DUID	Demand Unique Identifier
DUNS	Data Universal Numbering System
EDI	Electronic Data Interchange
FAR	Federal Acquisition Regulation
FAS	Fuel Automated System
FASC	Field Automated Service Center
FC	Fund Code
FDTA	Finance Defense Travel Administrator
FECA	Federal Employee's Compensation Act
FH	Family Housing
FII	Financial Improvement Initiative
FIP	Financial Information Pointer
FY	Fiscal Year
FYDP	Future Year Defense Program
GCPC	Government Commercial Purchase Card
GSA	General Services Administration
GTR	Government Transportation Request
HAZMAT	Hazardous Material
HAZMINCEN	Hazardous Materials Minimization Center
HQMC	Headquarters Marine Corps
IBM	Installation Business Model
ICOM	Inputs, Controls, Outputs, and Mechanisms
ICP	Inventory Control Point
IDB	Inter-Departmental Bill
IPAC	Intra-Governmental Payment and Collection
ISSA	Inter-Service Support Agreement
ITO	Installation Transportation Office
JEMMS	Joint Environmental Materiel Management Service
JON	Job Order Number
JPG	Joint Programming Guide
JV	Journal Voucher

LDTA	Lead Defense Travel Administration
LOA	Line of Accounting
LOGCOM	Logistics Command
MCAS	Marine Corps Air Station
MCB	Marine Corps Base
MCCS	Marine Corps Community Services
MCPC	Marine Corps Programming Code
MCR	Major Command Recipient
MEF	Marine Expeditionary Force
MILCON	Military Construction
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MOA	Memorandum of Agreement
MOCAS	Mechanization of Contract Administration Services
MP,MC	Military Personnel, Marine Corps
MRI	Major Command Recipient Identifier
MRP	Material Returns Program
NMS	National Military Strategy
NSN	National Stock Number
NULO	Negative Unliquidated Obligation
O&M, MCR	Operation and Maintenance, Marine Corps Reserve
O&M,MC	Operation and Maintenance, Marine Corps
OC	Object Class
ODTA	Organizational Defense Transportation Administrator
OMB	Office of Management and Budget
OPBUD	Operating Budget
OSD	Office of the Secretary of Defense
OUID	Organization Unique Identifier
P&R	Programs and Resources
P,MC	Procurement, Marine Corps
PAA	Property Accounting Activity
PANMC	Procurement, Ammunition Navy & Marine Corps
PBD	Program Budget Decision
PBDD	Program Budget Development Database
PDM	Program Decision Memorandum
PEN	Program Element Number
PIIN	Procurement Instrument Identification Number
PMA	President's Management Agenda
POM	Program Objectives Memorandum
PP&E	Property, Plant and Equipment
PPA	Prompt Payment Act
PPBE	Planning, Programming, Budgeting, and Execution
PR	Purchase Request
QDR	Quadrennial Defense Review
RBC	Reimbursable Billing Code
RDT&E,N	Research, Development, Test, and Evaluation, Navy
RFA	Accounting and Financial Systems Branch

RHICS	Regional Hazardous Inventory Control System (RHICS)
RIC	Routing Identifier Code
RO	Responsible Office
RON	Reimbursable Order Number
ROWS	Reserve Order Writing System
RP,MC	Reserve Personnel, Marine Corps
RRE	Refund Receivable
RSC	Reimbursable Source Code
RWO	Reimbursable Work Order
S/ADTA	Service/Agency Defense Travel Administrator
SA	Suballotment Number
SAB1TRVL	SABRS On-Line Travel Order Writer
SABRS	Standard Accounting, Budget and Reporting System
SAG	Sub-Activity Group
SASSY	Supported Activities Supply System
SDN	Standard Document Number
SFBPF	Standard Financial Business Process Flows
SFFAS	Statement of Federal Financial Accounting Standard
SFIS	Standard Financial Information Structure
SIC	Special Interest Code
SLDCADA	Standard Labor Data Collection and Distribution Application
SLIN	Sub-Line Item Number
SMARTS	SABRS Management Analysis Retrieval System
SOC	Sub-Object Class Code
SOS	Source of Supply
SPIIN	Supplementary Procurement Instrument Identification Number
SPS	Standard Procurement System
SRI	Suballotment Recipient Identifier
SUBOPBUD	Suboperating Budget
TAD	Temporary Assigned Duty
TDY	Temporary Duty
TMO	Transportation Management Office
TMS	Transportation Management System
TO	Transportation Officer
TON	Travel Order Number
TT	Transaction Type Code
UIC	Unit Identification Code
ULO	Unliquidated Order
UMD	Unmatched Disbursement
USSGL	United States Government Standard General Ledger
WAWF	Wide Area Workflow
WAWF-RA	Wide Area Workflow - Receipt and Acceptance
WCF	Working Capital Fund
WCI	Work Center Identifier
WCMR, N	Wildlife Conservation on Military Reservations, Navy

APPENDIX B

FINANCIAL CODE MANUAL

This appendix has been published as a separate, standalone manual. The manual may be viewed by visiting the HQMC, P&R website at URL https://hqipom1.hqmc.usmc.mil and selecting the RFA website option.

APPENDIX C

GLOSSARY OF FINANCIAL AND RELATED TERMS

ACCOUNTING CLASSIFICATION CODE (ACC). The ACC, commonly referred to as Line of Accounting (LOA), identifies who is spending the funds, who is performing the accounting, the appropriation to be charged, and the fiscal year. An ACC is comprised of ten elements: Accounting Classification Reference Number, Appropriation Symbol, Subhead, Object Class, Bureau Control Number, Suballotment Number, Authorized Accounting Activity, Transaction Type Code, Property Accounting Activity, and Cost Code.

ACCOUNTING CLASSIFICATION REFERENCE NUMBER (ACRN). A two-digit alphanumeric code (excluding alpha I's, O's, and "FR" reserved for freight or transportation charges) that uniquely identifies a LOA data code cited during all stages of processing accounting transactions. The combination of SDN and ACRN is used to capture unique accounting transactions to its proper accounting classification code.

ACCOUNTING REGISTERS. Records of expenditures, collections and adjustments normally maintained by disbursing offices. Also called allotment registers and disbursing registers.

ACCOUNTS PAYABLE CODE. A one-digit code used to identify the type of accounts payable. The codes are as follows:
G - Accounts Payable - Government
P - Accounts Payable - Public

ACCRUAL ACCOUNTING. The method of accounting whereby: (1) operating costs are accounted for in the fiscal period during which the benefits are received (cost of resources consumed or applied); (2) costs for which the benefits are applicable to future periods are deferred and considered as assets; (3) liabilities for unpaid costs are recorded in the accounts when goods or services are received; and (4) income for work or services performed in a reimbursable order is recorded in the accounts when reimbursable expenses are incurred.

ACTIVITY ADDRESS CODE (AAC). A six-position code assigned to identify specific units, activities or organizations authorized to direct, ship, or receive material, documentation, or billing. The first position of the code is the service assignment code (M for the Marine Corps); the other five positions identify the units, activities, or organizations within the service specified by the service assignment code.

ACTIVITY GROUP (AG). The AG is a two-digit code used to represent a major category within a command's budget. It classifies cost into broad areas that allow reporting of obligation and expense information required by DOD or to fulfill the management information requirements imposed by the Navy or HQMC.

ALLOTMENT. The authority, expressed in terms of a specific amount of funds granted to a commander by the Commandant, to obligate and expend funds for a particular purpose. Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and the purpose for which the authorization is made must be adhered to. Within HQMC, allotments are issued by subhead administrators.

ALLOTMENT HOLDER. The commander or individual to whom an allotment is issued and who is responsible for the proper disposition of the allotment.

ALLOTMENT RECIPIENT. A command that receives an allotment or OPBUD from a Major Command Recipient. Marine Corps Installations East and Marine Corps Installations West are examples of Allotment Recipients. Major Command Recipients are also Allotment Recipients when they pass funds to themselves. An example of a Major Command Recipient who passes funds to themselves as an Allotment Recipient is Commander, Marine Forces Pacific.

ALLOTMENT RECIPIENT IDENTIFIER (ARI). A 6-digit alphanumeric code that identifies the installation/activity receiving funds from the Major Command Recipient. The ALLOT-RECIP-ID is the UIC of the activity receiving funds.

ANNUAL APPROPRIATION. These appropriations are generally used for current administrative, maintenance, and operational programs. Annual appropriations are available for incurring new obligations for only one fiscal year. The term "new obligation" means the initial order, requisition, or contract to another command, government agency, or private business to obtain a good or service needed by the command for mission support or mission accomplishment. New obligations can only be created during the period of 1 October through 30 September for an annual appropriation. However, annual appropriations can have payments made against them for an additional five years beyond the authorized fiscal year. This occurs when goods and services are received and accepted following the close of the fiscal year in which the appropriation was authorized.

APPORTIONMENT. A determination by the Office of Management and Budget as to the amount of obligations which may be incurred during a specified period under an appropriation, contract authorization, other statutory authorizations, or a combination thereof. An apportionment may relate either to all obligations to be incurred during the specified period within an appropriation account or to obligations to be incurred for an activity, function, project, object or combination thereof.

APPROPRIATION SYMBOL. A seven-digit alphanumeric code assigned by the Department of the Treasury to uniquely identify a congressional approved appropriation that is being charged by the source transaction. The Appropriation Symbol is comprised of a two-digit numeric department code, a one-digit numeric fiscal year code (i.e., the last digit of the fiscal year), and the four-digit numeric treasury symbol.

AUDIT TRAIL. A term used in auditing that refers to the checking procedures involved in an actual audit. For example, an audit trail might go from a financial statement to a general ledger to a subsidiary ledger to a disbursing register and finally to a source document.

AUTHORIZED ACCOUNTING ACTIVITY (AAA). A six-digit code used to identify the activity responsible and authorized to perform accounting functions for the fund holder.

BASIC SYMBOL SPONSOR. A 6-digit alphanumeric field that identifies the unit that will become responsible for the total budget authority delegated to them from HQMC.

BUDGET. A plan of financial operations showing in dollars the estimates of funds needed to carry out the assigned mission, or missions, over a specified period of time.

BUDGET ACTIVITY (BA). This is a division of an appropriation that is identified by a symbol called a subhead.

BUDGET ACTIVITY CODE. A 2-digit alphanumeric field that identifies the functions or areas an appropriation is to fund.

BUDGET EXECUTION ACTIVITY (BEA). BEAs are subdivisions of Work Centers. Legal responsibility for the proper management of the funds is retained by the OPBUD or SUBOPBUD holder. An example of a BEA is a battalion within a division.

BUDGET EXECUTION SUB-ACTIVITY (BESA). BESAs are subdivisions of BEAs. BESAs are established whenever detailed identification of costs below the BEA is desired. BESAs are the lowest organizational level to which funding is broken down in the U.S. Marine Corps. An example would be assigning companies (i.e., the BESA) within a battalion (i.e., the BEA) to collect detailed costs of operating each company so the battalion can manage funds more effectively.

BUDGET PROJECT. Budget activities are divided into one or more projects, called budget projects. Its purpose is to develop more detailed data essential to the administration and control of an appropriation.

BUDGET REPORTING CODE (BRC). This is a two-digit code that is used to track and collect all costs associated with a specific high-interest program regardless of command, BEA, or FC. If the BRC is assigned by HQMC, the code must be represented as alpha-alpha or alphanumeric. If the BRC is assigned by a local command, the BRC must be represented as numeric-numeric or numeric-alpha. By use of a standard BRC code throughout the U.S. Marine Corps, all costs and financial information pertaining to operations (e.g., Desert Storm) or specific exercises (e.g., Team Spirit) can be captured and quickly identified at the headquarters level. The BRC is an optional field in the FIP.

BUDGET YEAR. The year following the current fiscal year, and for which the budget estimate is prepared. For example, if the current fiscal year is 2007, the budget year would be fiscal year 2008.

BUREAU CONTROL NUMBER (BCN). A 5-digit numeric field used to identify the holder of the funds or OPBUD. For allotment holders, the first two alphanumeric digits of the BCN are the budget project and the last three numeric digits are the allotment holder.

COMMITMENT. A firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority to the extent that it is not already obligated.

COMPLETED FILES. Completed files consist of all source documents that have had commitments, obligations, expenses, and liquidations processed and validated for accuracy in the accounting system. The dollar values will all equal the liquidation amount and there are no other postings expected for the record.

CONDITION CODES (MATERIAL). A code used to indicate the physical condition of material considered and reported as excess to requirements and allowances and/or to be disposed of or redistributed.

CONSTRUCTIVE BILLING. Intra-DOD the supplier (i.e., seller) may affect billing for items on the basis of drop from inventory provided that seven days have elapsed since drop from inventory without notification of warehouse denial or other advice of nonavailability.

CONSTRUCTIVE DELIVERY. Will be presumed at the time the issuing supply activity transfers goods to a carrier for delivery to the ordering agency. Used in special cases where a stock fund has not been extended overseas.

CONSUMABLE SUPPLIES. Material which, after issue, is chemically or physically altered with use to the extent that it cannot be economically reused for its original purposes and/or which is not normally returned to a storage or industrial activity for repair. Consumable supplies are either consumed in use or lose their identity in the process of work or in the rendering of service. They include such items as office supplies, lumber, etc. Consumable supplies are generally expended upon issue.

COST ACCOUNT CODE (CAC). CACs are four-digit codes used to classify financial transactions according to their "purpose" and are also used to uniformly identify the contents of management reporting requirements. CACs are the lowest required level of cost categorization and collection used within the accounting system for categorizing why funds were used. CACs also point to specific cost categories in the accounting system called Marine Corps Activity and Sub-Activity Group codes.

COST ACCOUNTING. A system of accounting, analyzing, and reporting the cost of operation of programs, activities, functions, and organizational units, or the cost of production of goods and services.

COST-BASED BUDGET. A budget formulated on the basis of the cost of goods and services actually to be received during a given period whether paid for before the end of the period or not. (Not to be confused with an expenditure-based budget, which is based upon the cost of goods and services received and actually paid for.)

COST CATEGORY. One of three types of costs into which the total cost of a program element is divided: (1) research and development, (2) investment, and (3) operations.

COST CODE. A 12-digit code used for local identification of transactions. For TDY documents, this field will be automatically assigned by the order writing system when the orders are created. For all other types of transactions, this field will be locally determined. It is recommended, however, that commands use the last 12 digits of the document number assigned to the source document in this field. When establishing cost codes for the Government Purchase Cards, they should identify the BEA, BESA, and FC.

CROSS-SERVICING. That function performed by one military service in support of another military service for which reimbursement is required from the service receiving support.

DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS). DFAS is the official accounting firm for DOD. DFAS has functional responsibility for DoD finance and accounting policies, procedures, standards, systems, and operations.

DEFENSE WORKING CAPITAL INDUSTRIAL FUND. This revolving fund is established in accordance with requirements of the Secretary of Defense. The Defense Working Capital Industrial Fund provides the working capital to finance the operations of the overhaul and repair facilities at the U.S. Marine Corps Logistic bases in Albany, GA and Barstow, CA. The capital is replenished by the funds received as a result of periodic billings to customer activities for work or services the depots have performed.

DEFENSE WORKING CAPITAL STOCK FUND. This revolving fund was initially established by Congress. The Defense Working Capital Stock Fund finances the procurement and inventories of those standard supply and equipment parts of a consumable nature for which there is a recurring demand. The cost of these items is normally chargeable to the O&M,MC funds of the commander who requests and receives the items from supply stock. In other words, the commander who buys the parts from the warehouse pays for the item with normal operating funds (i.e., O&M,MC). The money received is then used by the warehouse to replenish the inventory.

DIRECT APPROPRIATION. An Act of Congress authorizing a specified amount of funds to be used for designated purposes, and for payments to be made out of the Treasury of the United States. There are six direct U.S. Marine Corps appropriations:

- Military Personnel, Marine Corps (MPMC)
- Reserve Personnel, Marine Corps (RPMC)
- Operations and Maintenance, Marine Corps (O&M,MC)
- Operations and Maintenance, Marine Corps Reserve (O&M,MCR)

- Procurement, Marine Corps (PMC)
- Procurement, Ammunition, Navy/Marine Corps (PANMC)

DIRECT COST. Those labor, material, or other costs which are directly associated with a facility, piece of equipment, or other specific unit.

DISBURSEMENTS. Payments for goods or services received. Disbursements may be an actual payment in cash, or by government check to a public supplier, or by transfers between appropriations or funds whereby, the funds of a receiving governmental activity are charged and the funds of the performing activity are credited for the value of the goods or services received.

DOCUMENT IDENTIFIER CODE (DIC). A three-digit code on input transactions that specifies the type of transaction and which may also be coded to include further information.

EXPENDITURE. An amount of money actually paid out from an appropriation (e.g., checks drawn or cash expended in payment of bills, transfers from one appropriation to another as a result of obligations).

FEDERAL GROUP. The first two digits of the federal supply classification of the federal stock number which indicates a grouping of the FSN by category of material (e.g., group 10 applies to weapons and related weapons material).

FEDERAL STOCK NUMBER. Consists of an applicable four-digit class code number federal supply classification (FSC) plus the seven-digit federal item identification number. This number has been replaced by the NSN.

FEDERAL SUPPLY CLASS. A grouping of relatively homogeneous commodities, with respect to their physical or performance characteristics, the relationship of parts/attachments/accessories to the next higher assemblies for which they are specifically designed, or that the items therein are usually procured or issued together.

FEDERAL SUPPLY GROUP. The aggregation of several federal supply classes into a meaningful grouping for uniform management purposes. (See also Federal Group.)

FINANCIAL INFORMATION POINTER (FIP). The FIP is a collection of data elements that serves as a key to collect and classify funds by the type of funds used and the purpose for which they were executed. FIPs are only applicable to treasury symbols 1106 and 1107.

FUND CODE (FC). This is a two-digit code used to identify the appropriation, subhead, budget activity/sub-activity group, and program element number. FCs are a short key that allow collection of information using two digits vice 23 digits (which would be required if the user had to key appropriation, subhead, etc.). FCs are assigned by HQMC (RFA). Alpha-alpha codes are used to identify annual appropriations, alphanumeric codes are used to designate multiple year appropriations, and numeric-alpha codes are used to identify no-year appropriations.

FUNDED ACCOUNTS RECEIVABLE. Amounts reimbursable to the performing appropriation resulting from work on reimbursable orders.

FUNDED TRANSACTIONS. Those transactions applicable to reimbursable orders which result in accounts receivable to the performing appropriation.

FUNDING FUNCTION (FUND-FUNC). A 2 to 8-digit alphanumeric field that is used to identify the purpose for which funds are intended. Funding functions are constructed differently for different appropriations. For the 1106 appropriation, the FUND-FUNC is a 4-digit code derived from Navy AG and SAG. The first two digits are the AG and the last two digits are the SAG. For example, AG '1A' for Expeditionary Forces and SAG '4A' for Base Support is combined as funding function '1A4A' when dealing with funding for Expeditionary Forces Base Support.

HAZARDOUS DUTY PAY. Payments above the basic rate because of assignments involving hazardous duty.

HISTORICAL COST. The cost of any objective based upon actual dollar or equivalent outlay ascertained after the fact.

INDIRECT APPROPRIATION. This is an appropriation that is provided to an activity other than the U.S. Marine Corps (e.g., the Navy), but the U.S. Marine Corps receives support from the appropriation (e.g., Operation and Maintenance, Navy (O&MN)) goes to support naval dispensaries that are located at U.S. Marine Corps Bases.

INITIATIONS. Administrative reservations of funds based upon procurement directives or equivalent instruments, which authorize preliminary negotiations looking toward the creation of obligations but providing for recourse to the official responsible for administrative control of funds prior to incurrence of the obligations. The term refers also to the authorization action.

INTERDEPARTMENTAL BILLING TRANSACTIONS. Transactions involving credits to the stock fund/appropriation of a military department, the Defense

Logistics Agency or the General Services Administration with contra-charges to the appropriation or fund of another military department, the Defense Logistics Agency or the General Services Administration.

INTERNAL MANAGEMENT CONTROL. The organization, policies, and procedures used to reasonably ensure that programs achieve the intended results; resources are used consistent with Marine Corps' mission; programs and resources are protected from fraud and mismanagement; laws and regulations are followed; and reliable and timely information is obtained, recorded, maintained, reported and used for decision-making. Management Controls, in the broadest sense, include the plan of organization; methods and procedures adopted by management to ensure its goals are met. Management controls include processes for planning, organizing, directing and controlling program operations. Some subsets of management controls are the internal controls used to assure that there is prevention or timely detection of unauthorized acquisitions, use or disposal of the entity's assets.

INTERSERVICE SUPPLY SUPPORT. Action by one military service/agency or echelon thereof to obtain material from another military service/agency or echelon.

INTRASERVICE SUPPLY SUPPORT. Action by an echelon of a military service/agency to obtain material from another echelon of the same military service/agency.

INVENTORY CONTROL POINT (ICP). The organizational element within the distribution system that has been assigned the responsibility for system-wide direction and control of material. The U.S. Marine Corps ICP is located at the U.S. Marine Corps Logistics Base, Albany, Georgia.

INVOICE. An accounting document showing particulars of property transferred or services rendered, setting forth the date, quantity, description, price, and total amount, together with the terms of the transaction (including discount, if any, and reference to the applicable contract or other procuring instrument) and an accounting document used to transfer accountability for U.S. Marine Corps supplies and equipment from one accountable unit to another.

JOB ORDER NUMBER/LOCAL USE (JNLU) CODE. This is a four-digit alphanumeric code that serves the dual purpose of tracking work performed by facilities through the job number and tracking individual activities through the local use code. These codes are determined at the local command level. The JNLU code is an optional field in the FIP.

JOURNAL VOUCHER. The sole input device for posting of accounting transactions to the general ledger file. All entries placed on the journal voucher must be supported by source documents.

JULIAN DATE. The Julian Date is composed of a 1-digit calendar year (e.g., 1 represents calendar year 2001) followed by the current 3-digit Julian Date (e.g., 001 represents 01 January, 365 represents 31 December except for leap year).

LABOR ACCELERATION. The amount of money that a civilian is actually paid represents only a portion of the liability of the Government. For example, since civil servants may accrue up to 30 days of leave for which they must be paid if they retire or leave government service, then the Government must set aside funds to provide for this eventuality. Also the Government must provide for its share of fringe benefits (i.e., insurance, health benefits, social security, etc.). For these reasons labor charges must be increased and accelerated to provide for these liabilities.

LEADTIME (LT). A term used in organic supply accounting that means the same as either: (1) order and shipping time (i.e., the time elapsing between the initiation, on the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity); and (2) the time elapsing between the initiation, on a source outside the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity. The LT quantity is the computed quantity and is determined by relating the LT to ARMD quantity. If, for example, the LT is 15 days and the AMRD is 20, then the LT quantity is 10.

LEVEL OF MAINTENANCE CLASSIFICATION (LMC) CODE. A letter from A through E representing the level at which each facility at an activity is to be maintained based on the support it provides to the activity mission.

MAINTENANCE. The recurring day-to-day, periodic, or scheduled work required to preserve or restore a facility to such condition that it may effectively be used for its designated purpose. Includes work undertaken to prevent damage to a facility which otherwise would be more costly to restore.

MAINTENANCE FLOAT (SECONDARY REPARABLE ITEMS). A pool of reparable components, which includes serviceable items, used to replace like unserviceable items on an exchange or rapid turn around basis and the unserviceables that are awaiting repair.

MAJOR CLAIMANT. A Major Claimant is a command which is designated as an Administering Office. Since the U.S. Marine Corps is a small organization compared to the other services, HQMC assumes the role of Responsible Office, Administering Office, and Major Claimant. Major Claimants are allowed to issue operating budgets (OPBUD) and allotments which provide funding authority from a specific appropriation to a command to accomplish its mission. OPBUD/allotment authority is expressed in terms of a specific amount granted to incur obligations and payments in support of assigned missions and functions.

MAJOR COMMAND RECIPIENTS (MCR). An MCR is a command that receives its funds directly from HQMC. MCRs may pass funds to Allotment Recipients within their command if applicable. Examples of MCRs include: Commander, Marine Forces Pacific; Commander, Marine Forces Command; Commander, Marine Corps Material Command; Marine Corps Recruit Command; and Marine Corps Combat Development Command.

MAJOR COMMAND RECIPIENT ID (MRI). A 6-digit alphanumeric field that identifies the Major Command Recipient that receives its funds directly from HQMC. The MCC-RECIP-ID is the UIC of the command receiving funds.

MAJOR REIMBURSABLE SOURCE CODE (MAJ RSC). A single digit alphanumeric field that identifies the source(s), by general category, of the funds with which one activity is reimbursed for work, services, or goods furnished to another activity.

MANAGEMENT REPORT. A brief and condensed summary of pertinent data and information periodically prepared for the use of management personnel upon which action is initiated to achieve greater productivity and economy.

MATERIAL RELEASE CONFIRMATION (MRC). A notification from a storage site advising the originator of a material release order of the positive action taken on the order. It will also be used, with appropriate shipment status document identifier codes, as a reply to a follow up initiated by the ICP.

MATERIAL RELEASE ORDER (MRO). An order issued by an accountable supply system manager (usually ICP or accountable depot) directing a nonaccountable activity (usually a storage site) within the same distribution complex to release the ship material.

MILITARY STANDARD REQUISITIONING AND ISSUE PROCEDURES (MILSTRIP) DOCUMENT NUMBER. A 14-digit MILSTRIP document number is assigned to requisitions processed through a government source of supply and for open purchase requisitions.

MONEY VALUE ONLY. A term used in inventory valuation. It pertains to items that are not accounted for on an individual basis, usually because they are too numerous to count individually, e.g., nuts, bolts, nails, pins, etc.

MOUNT-OUT STOCKS. That quantity of equipment and supplies which is required to outfit and sustain an Operating Force in an amphibious assault or commitment to mount-out material to be held by Operating Forces is comprised of initial allowances and 30-day replenishment.

MILITARY PERSONNEL, MARINE CORPS (MPMC). MPMC is an annual appropriation that provides for the pay, allowances, clothing, subsistence, and permanent change of station movements.

MULTIPLE-YEAR APPROPRIATIONS. These appropriations are available for incurring obligations for a definite period in excess of one fiscal year. Multiple-year appropriations provide funds for weapons, ammunition, and other major items required by the Operating Forces and finance the research into advanced combat weaponry and equipment.

NEW OBLIGATIONAL AUTHORITY (NOA). Authority becoming newly available for a given year, provided by current and prior actions of the Congress, enabling federal agencies to obligate the Government to pay out money.

NO-YEAR APPROPRIATION. Also known as continuing appropriations. These appropriations are more accurately described as revolving funds. Revolving funds finance a cycle of operations in which the original no-year funds are used and then replenished through reimbursements and collections from other appropriations. This process allows the revolving fund to be self-sufficient once it is established by Congress. The theory of a revolving fund is that, once it is established, no future authorization of funds is required to supplement the original established fund principal to cover the cost of increasing prices (i.e., inflation), changes in requirements due to advanced technology and changes in the mission.

NONAPPROPRIATED FUNDS. Funds other than those appropriated by the Congress, which are established by competent authority for the welfare, comfort and/or recreation of military personnel or civilian employees. Examples are U.S. Marine Corps exchanges, clubs and messes, recreation, and civilian cafeterias.

OBJECT CLASS (OC). A three-digit code that defines the nature of the services or supplies and materials purchased (e.g., 210 is Travel). For collections, the Reimbursable Source Code (RSC) preceded by two zeros will be used.

OBJECT CLASS/SUBOBJECT CLASS (OCSOC). A four-digit code that classifies financial transactions in terms of the nature of the services or articles for which obligations are incurred. The first two digits identify the Object Class (i.e., the type of expense being incurred such as supplies, equipment, civilian labor, etc.) and the last two digits define the Subobject Class (i.e., the source or specific nature of the services ordered such as "supplies are ordered from Army Stock items", "fuel being purchased is diesel", etc.).

OBLIGATION. An obligation is a firm, legally binding agreement between parties for the acquisition of goods or services. This phase of the transaction cycle is important in that when an official document describing a financial transaction exists, the government is legally and contractually liable for the amount shown on the source document. Once funds are obligated, the official unobligated available balance of the fund manager's account is decreased. Commands with obligations in excess of authorizations will be subject to violations of Section 1517 of reference (a). An obligation may be de-obligated when both parties agree and supporting documentation is provided to update the accounting system.

OPERATIONS AND MAINTENANCE, MARINE CORPS (O&M,MC). This appropriation provides funds to finance the costs of operations and maintenance of each U.S. Marine Corps activity, exclusive of military personnel costs. It is used to buy from the stock fund, purchase utilities, make open market purchases, and finance temporary duty.

OPERATIONS AND MAINTENANCE, MARINE CORPS RESERVE (O&M,MCR). Used for the same kinds of things for Reserve units as the O&M,MC appropriation provides for Regular Marine Corps activity.

OPEN ALLOTMENT. An allotment administered by HQMC. Those commanders authorized to do so by the Commandant, charge the allotment for goods and services within the limits specified by the Commandant. While commanders are held responsible through the military chain of command for their use of these funds, they are not legally liable for overobligation as cited under Section 1517 of reference (a).

OPERATING BUDGET (OPBUD)/SUBOPERATING BUDGET (SUBOPBUD). An operating budget is the annual budget of an activity (responsibility center) stated in terms of functional/subfunctional categories and cost accounts. It contains estimates of the total value of all resources required for the performance of the mission of an activity, including reimbursable work and/or services for others. Operating budgets are issued by HQMC to all responsibility centers. SUBOPBUDs are issued by designated responsibility centers to certain subordinate commands (e.g.,FMFPAC may issue SUBOPBUDs to all Marine divisions, wings, and bases under its command).

OVERHEAD. Costs that are chargeable to the operation and maintenance of an activity's own plant and are not attributable to a specific job.

OVEROBLIGATION. Any action that results in raising the total of obligations so that it exceeds the amount of authorized funds. Prohibited by law and regulation under penalty of punitive action.

PENDING FILE. Pending files consist of all source documents that have or have not been entered into the accounting system, but have not been verified as part of the cyclic reconciliation.

PLANNING ESTIMATE/OPERATING TARGET (OPTAR). An amount of money subject to administrative control that is issued to a level below the cost center as determined by the OPBUD/SUBOPBUD holder or is issued to specific U.S. Marine Corps organizations not included in any responsibility center.

PLANNING ESTIMATE LETTER. An administrative means of subdividing an allotment. The grantor retains accounting and legal responsibility under the provision of 31 U.S. Code 1517.

PLANNING/PROGRAMMING/BUDGETING/EXECUTION SYSTEM (PPBES). An integrated system for the establishment, maintenance, and revision of the FYDP and the DOD budget.

PLANT PROPERTY CLASSES. For management, financial, and technical control purposes, plant property items and expenditures therefore are divided into the following four classes: (1) land - Plant Property Class 1; (2) buildings, structures, and utilities - Plant Property Class 2; (3) equipment (other than industrial plant equipment) - Plant Property Class 3; and (4) industrial plant equipment - Plant Property Class 4.

PROCUREMENT, MARINE CORPS (PMC). PMC is a multiyear appropriation that provides for the purchase of major items of equipment and ammunition. Major items are classed as investment items and include such things as rifles, tanks, trucks, radios and guided missile equipment. It should be noted that U.S. Marine Corps airplanes are provided by the appropriation Aircraft Procurement, Navy, and not PMC.

POSTED FILES. Posted files consist of all source documents that have had commitments, obligations, expenses, and/or partial liquidations processed and validated for accuracy in the accounting system.

PRIORITY CODE. A two-digit code designated to ensure that requirements are processed in accordance with the mission of the requiring activity and the urgency of the need.

PROPERTY ACCOUNTING ACTIVITY (PAA). A six-digit field that is used to identify the AAC of the document. For TDY documents, this field will contain the TON. For equipment purchases that are classified as plant property, place the activity designator code or UIC identifying the activity responsible for plant property accounting. This field may be zero filled.

RECORD. A collection of related data or words treated as a unit (e.g., in stock control). Each invoice could constitute a record.

RECURRING COSTS. Expenses for personnel, material consumed in use, operating overhead, support services, and other items incurred on an annual basis.

REIMBURSABLE BILLING CODE (RBC). This is a one-digit code that is locally assigned for billing purposes used to identify the category of work or services provided and the line of accounting data to a reimbursable customer based on the RON assigned. This field may reflect the last digit of the customer's ACRN (i.e., customer's ACRN = "AA" than RBC = "A").

REIMBURSABLE OBLIGATION. Obligations incurred in connection with reimbursable work.

REIMBURSABLE ORDER. A reimbursable order or authorization is normally a written agreement between two federal agencies or one federal agency and a private party (i.e., Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA)) wherein goods or services are provided in exchange for payment. If an MOU/MOA has been negotiated between activities, the performer is bound by the agreement. Copies of current MOAs and MOUs are maintained within the Comptroller Department.

REIMBURSABLE ORDER NUMBER (RON). This is a three-digit alphanumeric code that is locally assigned to identify a specific request for reimbursable work that has been accepted. A RON must be cited in the FIP for funds that are executed under an accepted reimbursable order. This field is left blank for non-reimbursable FIPs. In the case of specific reimbursables, the RON found in the FIP must be the same as the last three-digits in the 15-digit field RON.

REIMBURSABLE SOURCE CODE (RSC). A single digit alphanumeric field that identifies the source(s), by general category, of the funds with which one activity is reimbursed for work, services, or goods furnished to another activity.

REIMBURSEMENTS ANTICIPATED. The amount(s) of reimbursements expected to be earned and collected.

REPORTING UNIT CODE (RUC). In addition to employing UICs prescribed by the Department of the Navy, the U.S. Marine Corps also maintains a unique RUC that is also a five-character alphanumeric code. RUCs are primarily employed for internal U.S. Marine Corps applications such as the Manpower Management System (MMS).

REQUISITIONAL AUTHORITY (RA). The statistical dollar value authority provided Operating Forces using units as a budgetary guide to control and measure the drawdown of organic (SAC 1) material. Does not carry legal or administrative responsibilities.

RESERVATION. An administrative action, which identifies funds set aside for planning purposes, and prior to the establishment of a commitment or an obligation.

RESIDUAL VALUE. The scrap value of equipment at the end of the economic life of the system.

RESOURCES. Consists of military and civilian personnel, material on hand and on order, and the entitlement to procure or use material, utilities, and services as required for performance of the basic mission of the responsibility center and work performed for others.

ROUTING INDICATOR CODE (RIC). Three-position alphanumeric codes serving multiple purposes in that they are "source of supply" codes, intersystem routing codes, intrasystem routing codes, and shippers codes.

RESERVE PERSONNEL, MARINE CORPS (RPMC). An annual appropriation that provides for the pay, allowance, clothing, subsistence, per diem, travel and other related costs for Reserve Personnel of the U.S. Marine Corps.

SASSY GENERAL ACCOUNT. The function of the general account is to establish stockage criteria and requisition objectives for operating stocks required to support using units. Replenishment of assets (operating stock) is accomplished by submitting requisitions to various supply sources.

SERVICE UNIT. A term used to identify the FMF service element (e.g., force service support group, service battalion, or Marine wing support group) that provides support to using units.

SIGNAL CODE. A one-digit code that designates the intended consignee (ship to) and the activity that should receive and effect payment of bills.

SOURCE DOCUMENTS. Source documents are the evidence of initial input into the accounting process and serve as objective evidence of a transaction. They serve as part of the audit trail should an activity or organization need to prove that a transaction occurred. The source document describes the basic facts of the transaction such as who authorized it, what was the event, when did it occur (the date), where did it occur, why did the event occur (the purpose), and how much was spent (the amount). Source documents can be categorized as paper or electronic submissions used to accomplish a particular purpose. The electronic submissions are generated by the various mechanized supply systems within DOD and then interfaced with the accounting system to record the transaction. A Funds Manager/Supply Clerk will establish a requirement at the source of supply (e.g., SASSY) and as the source fills the requirement, their system will generate the source document that will later produce a commitment, obligation, expense, or a combination thereof in the accounting system.

SPECIAL INTEREST CODE (SIC). A 3-digit alphanumeric code that identifies specific functions within the budgetary sub-division field (i.e., MCCS, Health Care, etc.) or other unprogrammed, highly visible issues (i.e., Desert Shield/Desert Storm). The value for this field is the same as the BRC in the FIP.

SPECIFIC REIMBURSABLES. Reimbursable transactions not supported by a specific order are commonly called unfunded reimbursables. Automatic increases to operating budgets are not authorized for unfunded reimbursable work performed unless specifically provided in the fund authorization.

STANDARD DOCUMENT NUMBER (SDN). The SDN is a 15-digit document number used for all source documents not processed through the supply system.

STANDARD FINANCIAL INFORMATION STRUCTURE (SFIS). The SFIS is DOD's common business language that includes data elements that support budgeting, accounting, financial reporting, and performance-based management efforts. SFIS elements are grouped around unique identifiers that capture standard data at each financial or business process phase. These phases run from appropriation enactment, allocation distribution, and the transaction cycle of commitment, obligation, expense, and liquidation. Key unique identifiers are: Allocation Unique Identifier (AUID), Organization Unique Identifier (OUID), and Demand Unique Identifier (DUID).

STANDARD PRICE. The unit price established by the ICP having inventory control of the item.

STANDING JOB ORDER. A work authorization issued to provide the performance of work or the furnishing of services during a specified period.

STATUS CODE. A two-position code originated by the supply source informing the requisitioner of supply action taken on requisitions.

SUB-ACTIVITY GROUP (SAG). A two-digit code that represents a finer functional breakdown within the Activity Group.

SUBALLOTMENT. An authorization to use funds from an allotment issued by the Commandant. The authorization is granted by the commander who receives the primary allotment from the Commandant. The recipient of the suballotment accounts for its funds to the holder of the primary allotment; however, when the Commandant authorizes a suballotment to be accounted for with a specific three-digit number to identify it, and this number is different from the one used to identify the primary allotment, the commander who receives the allotment is accountable directly to the commander holding the primary allotment from which the Commandant authorizes the suballotment to be made.

SUBALLOTMENT NUMBER (SA). A one-digit field used to identify a Centrally Managed Operating Budget (CMOB) administered at HQMC. CMOB's are established to account for items or functions where one office managing funding and costs is more appropriate from a control and administrative perspective than distributing funds to each command.

SUBALLOTMENT RECIPIENT. A Suballotment Recipient is a subordinate command that receives a portion of an allotment or OPBUD from an Allotment Recipient. Upon receipt of a suballotment, the holder assumes responsibility for the administration of the funds under the provisions of the Section 1517 of reference (a) (i.e., legal responsibility to stay in budget) and the primary allotment holder, who issued the suballotment, is relieved of this responsibility. This is the lowest level to which Section 1517 of reference (a) responsibility can be passed. Examples of Suballotment Recipients are MCAS Miramar, MCB Camp Pendleton, and I MEF. Major Command Recipients are also Allotment/Suballotment Recipients when they pass funds to themselves.

SUBALLOTMENT RECIPIENT ID (SRI). A 6-digit alphanumeric field that identifies the installation or activity receiving funds from the Allotment Recipient command.

SUBHEAD. A four-digit alphanumeric code that represents the administering office and the budget program that funds are executed under. The subhead identifies charges and credits made to the first level of an appropriation. The first two characters of the subhead designate the administering office and are derived from the last two characters of the major claimant's unit identification code. The third digit of the subhead relates to the budget activity that is specific to the appropriation under which the subhead falls. The last digit of the subhead is always zero for the O&M,MC appropriation.

SUPPLEMENTARY ADDRESS. A six-position field indicating "ship to" or "bill to" activity other than the requisitioner.

SUPPLEMENTARY JOB ORDER. A job order issued for any portion of the work under a basic job order that is to be charged to an accounting classification other than that shown on the basic job order.

TEMPORARY DUTY (TDY). TDY is when a traveler is ordered to accomplish a mission at a location that is outside their normal place of duty (i.e., outside 50 miles). Upon completion of the mission, the traveler returns to their permanent place of duty. Government employees, military or civilian, can be directed to perform TDY throughout their careers.

TOTAL OBLIGATIONAL AUTHORITY (TOA). TOA is the total amount of funds available for programming in a given year, regardless of the year the funds are appropriated, obligated or expended. TOA includes new obligational authority, unprogrammed or reprogrammed obligational authority from prior years, reimbursements not used for replacement on inventory in kinds advance funding for programs to be financed in the future, and unobligated balances transferred from other appropriations.

TRANSACTION. Any mutual agreement, contract, understanding or exchange or transfer of cash or property between an entity and an individual or group of individuals that affects the assets, liabilities or capital of the entity. Broadly, any event that affects the accounts of an entity in any way.

TRANSACTION TYPE CODE (TT). A two-digit code used to classify payments/receipts as to purpose or category (i.e., 2D represents a payment, 1K an advance, 3C a collection/reimbursement).

UNDISTRIBUTED DISBURSEMENTS. These are disbursements, which are not identified to a particular document.

UNDISTRIBUTED EXPENSES. These are expenses, which are not identified to a particular job order.

UNFILLED ORDER. Any document meeting the criteria of an obligation, issued for goods or services that have not yet been received.

UNFILLED REQUISITION. A requisition for material from inventory, which does not obligate the requester's funds until, dropped from inventory by the supplier.

UNFUNDED ACCOUNTS RECEIVABLE. Unfunded accounts receivable are amounts reimbursable to an appropriation and subhead resulting from unfunded transactions. (See Funded Accounts Receivable.)

UNFUNDED RESOURCES. Those resources that are acquired, used or consumed by an operating activity for the execution of its program(s) without expenditure by the activity from the appropriation financing the program(s). Unfunded resources may include: (1) personal services, such as the services of active forces military personnel applied in operating programs financed by appropriation and maintenance funds but paid for from military personnel appropriations; (2) material, such as centrally procured supplies acquired by an operating activity without reimbursement to the activity whose funds were used to procure the supplies; or (3) nonpersonal services and other resources, such as space rented by the General Services Administration and occupied without reimbursement by a defense activity.

UNFUNDED TRANSACTIONS. Unfunded transactions are those transactions that result in accounts receivable to an appropriation and subhead that did not result from reimbursable orders. (See Funded Transactions.)

UNIT IDENTIFICATION CODE (UIC). A five-character alphanumeric code used to identify organizational entities within the Department of the Navy (e.g., 00146 is Marine Corps Air Station, Cherry Point, North Carolina). The UIC of each operating budget holder is identified in the bureau control number block of the accounting classification code. UIC's are contained in Chapter 5, Volume 2 of the NAVCOMPT Manual.

UNIT OF ISSUE. A two-digit abbreviation of the standard item measurement as indicated in the applicable catalog or stock list (e.g., EA, LB, FT, etc).

UNOBLIGATED BALANCE. The difference between the amount authorized and the amount obligated.

WORK CENTER. A Work Center is a subdivision of a Suballotment Recipient. Typically, Work Centers refer to Assistant Chiefs of Staff within a U.S. Marine Corps Base or Major Commands within a MEF. These activities are held financially responsible as subordinate to superior. Legal responsibility is retained at the Suballotment Recipient level. An example is the MEF commander passing funds to the Division, Wing, and FSSG commanders to operate their units.

WORK CENTER IDENTIFIER (WCI). A 6-digit alphanumeric field that identifies a subdivision of a Suballotment Recipient from which funds are received.

WORK MEASUREMENT. The process of establishing performance standards (in terms of man-hours per work unit), comparing actual performance with standard, and initiating remedial action as appropriate when the two are not compatible.

WORK UNIT. Measures of output that express volume of work; conversely, man-hours and dollars are measures of input required to produce work units or perform work.

APPENDIX D

ACCOUNTING NETWORK AND FUND HOLDER MATRIX

ACTIVITY NAME	ALLOTMENT NUMBER	MAJ-CMD RECIP-ID	ALLOT-RECIP-ID	SUBALLOT-RECIP-ID	WORK-CTR-ID	AAA
			HQMC			
HQMC	630, 631, 632	**M00027**	**M00027**	**M00027**	**M00027**	**067443**
AR O&M (FY06)	665, 690, 691	M00027	M00027	M00027	M00080	067443
C4 O&M	701, 707	M00027	M00027	M00027	M00081	067443
INTEL O&M		M00027	M00027	M00027	M00083	067443
M&RA O&M		M00027	M00027	M00027	M00084	067443
DC P&R		M00027	M00027	M00027	M00085	067443
HQMC SPECIAL STAFF		M00027	M00027	M00027	M00086	067443
I&L O&M		M00027	M00027	M00027	M00088	067443
PP&O O&M		M00027	M00027	M00027	M00090	067443
MCRATS		M00027	M00027	M00027	M00091	067443
TSO		M00027	M00027	M00027	M00094	067443
HQMC LABOR (FY06)		M00027	M00027	M00027	M00092	067443
I&L (NON O&M)	605, 696, 702	**M95490**	**M95490**	**M95490**	**M95490**	**067443**
PP&O (NON O&M)	706	**M95488**	**M95488**	**M95488**	**M95488**	**067443**
MANPOWER (NON O&M)	705	**M95520**	**M95520**	**M95520**	**M95520**	**067443**
MARCOR, NCR (PRIOR TO FY05)	095	**M67895**	**M67895**	**M67895**	**M67895**	**067443**
HENDERSON HALL		M67895	M67895	M67895	M67353	067443
CCVI C		M67895	M67895	M67895	M98405	067443
			MARFORPAC (FY07)			
MARFORPAC	014	**M67025**	**M67025**	**M67025**	**M67025**	**067443**
HSBN PAC		M67025	M67025	M67025	M20021	067443
1ST RADBN		M67025	M67025	M67025	M21589	067443
AMC SAAM		M67025	M67025	M67025	M20020	067443
I MEF	047	**M67025**	**M67025**	**M68450**	**M68450**	**067443**
I MEF CE		M67025	M67025	M68450	M20146	067443
3RDMAW		M67025	M67025	M68450	M57081	067443
1ST MLG		M67025	M67025	M68450	M67446	067443
1ST MARDIV		M67025	M67025	M68450	M67448	067443
I MHG		M67025	M67025	M68450	M20371	067443
13TH MEU		M67025	M67025	M68450	M20173	067443
11TH MEU		M67025	M67025	M68450	M20177	067443

ACTIVITY NAME	ALLOTMENT NUMBER	MAJ-CMD RECIP-ID	ALLOT-RECIP-ID	SUBALLOT-RECIP-ID	WORK-CTR-ID	AAA
15TH MEU		M67025	M67025	M68450	M20310	067443
IIIMEF	**048**	**M67025**	**M67025**	**M67438**	**M67438**	**067400**
III MEF CE		M67025	M67025	M67438	M20128	067400
1ST MAW		M67025	M67025	M67438	M57079	067400
3RD MLG		M67025	M67025	M67438	M29000	067400
3D MARDIV		M67025	M67025	M67438	M13000	067400
31ST MEU		M67025	M67025	M67438	M20175	067400
III MHG		M67025	M67025	M67439	M20380	067400
MAGTFTC		**M67025**	**M67025**	**M67884**	**M67884**	**067443**
MARCORINST PAC (FY07) (FORMERLY COMMARFORPAC)						
MARCORINST PAC						
MCB HAWAII	198	M67025	M67385	M00318	M00318	067443
ANDERSON HALL		M67025	M67385	M00318	M00312	067443
MARFORPAC (PRIOR TO FY07)						
MCB HAWAII	198	M67025	M67025	M00318	M00318	067443
ANDERSON HALL		M67025	M67025	M00318	M00312	067443
HSBN PAC		M67025	M67025	M67025	M20021	067443
1ST RADBN		M67025	M67025	M67025	M21589	067443
AMC SAAM		M67025	M67025	M67025	M20020	067443
MARCORINST WESTPAC (FORMERLY COMMARFORBASES JAPAN)						
MARCORINST WESTPAC	041	**M67025**	**M67436**	**M67436**	**M67436**	**067400**
MCAS IWAKUNI	043	M67025	M67436	M62613	M62613	067400
MCB BUTLER	042	M67025	M67436	M67400	M67400	067400
MARCORINST WEST (FY07)						
MARCORINST WEST	018	**M67025**	**M67428**	**M67428**	**M67428**	**067443**
MCB PEN	007	M67025	M67428	M00681	M00681	067443
MCAS PEND	240	M67025	M67428	M67604	M67604	067443
MCAS YUMA	222	M67025	M67428	M62974	M62974	067443
MCAS MIRIMAR	118	M67025	M67428	M67865	M67865	067443
MCACGC 29P	085	M67025	M67428	M67399	M67399	067443
MCLB BARSTOW	009	M67025	M67428	M62204	M62204	067443
MARCORINST WEST (PRIOR TO REGIONALIZATION IN FY07)						
FY06 & PRIOR						
MCB PEN	007	M67025	M67025	M00681	M00681	067443
COMCABWEST	018	M67025	M67428	M67428	M67428	067443
MCAS PEND	240	M67025	M67428	M67604	M67604	067443
MCAS YUMA	222	M67025	M67428	M62974	M62974	067443
MCAS MIRIMAR	118	M67025	M67428	M67865	M67865	067443
MCACGC 29P	085	M67025	M67025	M67399	M67399	067443
MCLB BARSTOW	009	M67004	M67004	M62204	M62204	**067004**
EL TORO (BRAC)	116	M67025	M67428	M60050	M60050	067443
TUSTIN (BRAC)	117	M67025	M67428	M62535	M62535	067443

ACTIVITY NAME	**ALLOTMENT NUMBER**	**MAJ-CMD RECIP-ID**	**ALLOT-RECIP-ID**	**SUBALLOT-RECIP-ID**	**WORK-CTR-ID**	**AAA**
MARFORCOM						
MARFORCOM	012	**M67026**	**M67026**	**M67026**	**M67026**	**067443**
HSBN MFL		M67026	M67026	M67026	M20001	067443
CO ELMORE		M67026	M67026	M67026	M67391	067443
CAMP ALLEN		M67026	M67026	M67026	M20001	067443
II MEF	023	**M67026**	**M67026**	**M20133**	**M20133**	**067443**
2D MAW		M67026	M67026	M20133	M57080	067443
2ND MLG		M67026	M67026	M20133	M27100	067443
2D MARDIV		M67026	M67026	M20133	M12000	067443
22ND MEU		M67026	M67026	M20133	M20179	067443
24TH MEU		M67026	M67026	M20133	M20180	067443
26TH MEU		M67026	M67026	M20133	M20181	067443
MHG		M67026	M67026	M20133	M20360	067443
MCSFBn		M67026	M67026	M20133	M53530	067443
		M67026	M67026	M20133	M20364	067443
4TH MEB (FY06 & PRIOR)		M67026	M67026	M20133	M99400	067443
MARCORINST EAST (FY06)						
MARCORINST EAST	017	**M67026**	**M67358**	**M67358**	**M67358**	**067443**
MCB CLNC	**002**	M67026	M67358	M67001	M67001	067443
MCAS CHERRY POINT	**104**	M67026	M67358	M00146	M00146	067443
MCAS NEW RIVER	**233**	M67026	M67358	M62573	M62573	067443
MCAS BEAUFORT	**199**	M67026	M67358	M60169	M60169	067443
MCLB ALBANY	**008**	M67026	M67358	M67008	M67008	067443
MCAF QUANTICO	**062**	M67026	M67358	M00260	M00260	067443
BLOUNT ISLAND COMMAND		M67026	M67358	M67695	M67695	067443
MARCORINST EAST (PRIOR TO REGIONALIZATION IN FY06)						
FY05 & PRIOR						
MCB CLNC	**002**	M67026	M67026	M67001	M67001	067443
COMCABEAST	**017**	M67026	M67358	M67358	M67358	067443
MCAS CHERRY POINT	**104**	M67026	M67358	M00146	M00146	067443
MCAS NEW RIVER	**233**	M67026	M67358	M62573	M62573	067443
MCAS BEAUFORT	**199**	M67026	M67358	M60169	M60169	067443
MCAF QUANTICO	**062**	M67026	M67358	M00260	M00260	067443
CAMP ALLEN		M67026	M67026	M20001	M67391	067443
MCLB ALBANY	**008**	M67004	M67004	M67008	M67008	067443

ACTIVITY NAME	**ALLOTMENT NUMBER**	**MAJ-CMD RECIP-ID**	**ALLOT-RECIP-ID**	**SUBALLOT-RECIP-ID**	**WORK-CTR-ID**	**AAA**
			MARCENT			
MARCENT (FY06)	**096**	**M67898**	**M67898**	**M67898**	**M67898**	**067443**
SPMAGTF- KUWAIT (FY06)	098	M67898	M67898	M67898	M67898	067443
MARCENT-IRAQ (FY06)		M67898	M67898	M67898	M67899	067443
AFGANASTAN		M67898	M67898	M67898	M67900	067443
CJTF HOA (FY06)		M67025	M67025	M67901	M67901	067443
CAMP LEMONIER DJ		M67025	M67025	M67896	M67896	067443
			MARCENT (PRIOR TO FY05)			
FY05 & PRIOR						
MARCENTCOM	096	M67025	M67025	M67896	M67896	067443
SPMAGTF- KUWAIT	098	M67025	M67025	M67898	M67898	067443
MARCENT-IRAQ		M67025	M67025	M67898	M67899	067443
CJTF HOA		M67025	M67025	M67901	M67901	067443
			LOGCOM			
MC LOGISTICS CMD	**004**	**M67004**	**M67004**	**M67004**	**M67004**	**067004**
MATCOM (FY03 & PRIOR)	**010**	**M67009**	**M67009**	**M67009**	**M67009**	**067443**
			QUANTICO			
MCCDC VA	**005**	**M00264**	**M00264**	**M00264**	**M00264**	**067443**
T&E		M00264	M00264	M00264	M00001	067443
WARFGTG		M00264	M00264	M00264	M00002	067443
MEO		M00264	M00264	M00264	M00003	067443
FAC DIV		M00264	M00264	M00264	M00004	067443
CMD SPT		M00264	M00264	M00264	M00005	067443
MC WARFIGHTING LAB		M00264	M00264	M00264	M00006	067443
FAMHSG		M00264	M00264	M00264	M00008	067443
HENDERSON HALL (FY06)		M00264	M00264	M00264	M67353	067443
CCVI C (FY06)		M00264	M00264	M00264	M67353	067443
MCCDC TEC		**M67856**	**M67856**	**M67856**	**M67856**	**067443**
			SYSCOM			
MCSYCOM	**703, 802**	**M67854**	**M67854**	**M67854**	**M67854**	**067443**
MCTSSA	**090**	M67854	M67854	M68909	M68909	067443

ACTIVITY NAME	ALLOTMENT NUMBER	MAJ-CMD RECIP-ID	ALLOT-RECIP-ID	SUBALLOT-RECIP-ID	WORK-CTR-ID	AAA
MCRC						
MCRC	878	**M39878**	**M39878**	**M39878**	**M39878**	**067443**
ERR	876	M39878	M67889	M67889	M67889	067443
1 MCD	235	M39878	M67889	M67011	M67011	067443
4 MCD	233	M39878	M67889	M67013	M67013	067443
6MCD	236	M39878	M67889	M67015	M67015	067443
WRR	877	M39878	M67890	M67890	M67890	067443
8 MCD	231	M39878	M67890	M67016	M67016	067443
9 MCD	234	M39878	M67890	M67017	M67017	067443
12 MCD	232	M39878	M67890	M67019	M67019	067443
MARFORRES						
MARFORRES	508	**M67861**	**M67861**	**M67861**	**M67861**	**067443**
4TH MAW		M67861	M67861	M67861	M67021	067443
4TH FSSG		M67861	M67861	M67861	M29050	067443
4TH MARDIV		M67861	M67861	M67861	M68479	067443
MOBCOM (FY05)	509, 239	**M67861**	**M67861**	**M68522**	**M68522**	**067443**
FY04 & PRIOR						
MOBILIZING MARINE RESERVIST - KC		M67861	M67861	M68522	M67386	067443
MOBILIZING MARINE RESERVIST - PAC		M67861	M67861	M67894	M67894	067443
MOBILIZING MARINE RESERVIST - LANT		M67861	M67861	M67892	M67892	067443
OTHERS						
DRPM	704	**M48396**	**M48396**	**M48396**	**M48396**	**067443**
MRBKS8&I	114	**M67029**	**M67029**	**M67029**	**M67029**	**067443**
MCRD SAN DIEGO	006	**M00243**	**M00243**	**M00243**	**M00243**	**067443**
MCRD PARRIS ISLAND	003	**M00263**	**M00263**	**M00263**	**M00263**	**067443**
MARFORNORTH		**M67902**	**M67902**	**M67902**	**M67902**	**067443**
MARFORSOUTH	020	**M67024**	**M67024**	**M67024**	**M67024**	**067443**
MARFOREUR	060	**M67023**	**M67023**	**M67023**	**M67023**	**067443**
MARSOC		**M67906**	**M67906**	**M67906**	**M67906**	**067443**

APPENDIX E

TRANSACTION TYPE CODES

Listed below are some of the more commonly used TTCs.

TTC	DESCRIPTION
1D	Appropriation Purchases Account, formal departmental obligation (functional account in 52000 series).
1E	Appropriation Purchases Account, contract administered by a designated Naval Plant Representative Office (functional account in 52000 series).
1F	Appropriation Purchases Account, obligation not formal or designated Naval Plant Representative Office (functional account in 52000 series).
1H	Plant property Account direct procurement, costing $250,000 or more, formal departmental obligation (excluding plant property for delivery to a contractor's plant) (functional account in 41000 series except 41380 and 41480) (not applicable with the appropriation 17-1804 Operation and Maintenance, Navy, nor with the appropriation 17-1106, Operation and Maintenance, Marine Corps).
1I	Plant property Account direct procurement, costing $250,000 or more, not formal departmental obligation (excluding plant property for delivery to a contractor's plant) (functional account in 41000 series except 41380 and 41480) (not applicable with the appropriation 17-1804 nor with the appropriation 17-1106).
1J	Subsistence end-purchases, Navy general messes (functional account 73110, 73160, or 73170), Marine Corps general messes (functional account 73111 or 73112).
2A	Payments charged to suspense series functional accounts in 48200 series for accumulating constructional costs.
2B	End-use purchases, formal departmental obligation (including plant property for delivery to a contractor's plant but excluding other plant property account items).
2C	End-use purchases, contract administered by designated naval plant representative office, not for plant property account.

TTC	**DESCRIPTION**
2D	Transactions not included in another TTC, specifically: end-use charges which are not for subsistence for general messes nor for abstractable plant property account procurement (end-use charges for procurement of plant property under the appropriation 17-1804 or under the appropriation 17-1106 are nonabstractable); end-use not formal departmental obligation nor naval representative office administered; charges to allotments administered by the Naval Facilities Engineering Command activities under Air Force appropriations; charges to Navy Deposit Funds 17X6001; proceeds of sales of lost, abandoned, or unclaimed personal property, Navy(T), subhead 2790; 17X6002, Personal Funds of Deceased, Mentally Incompetent, or Missing Personnel, Navy, subhead 2790; and suspense, Navy; charges to clearing account 17F3875, Budget Clearing Account (Suspense), Navy; charges to appropriation 17-1405, Reserve Personnel, Navy; repair to materials in stores not charged to the Navy Stock Fund nor code 2T; Plant Property for delivery to a contractor's plant; all charges and credits to appropriation 17-11X8242, Advances, Foreign Military Sales, Executive (Transfers to Navy), except for progress payments and liquidations thereof; and charges and credits to Budget Clearing Account 17F3880, except for successor checks issued by disbursing officers code 1R.
2M	Advances to Contractors (Marine Corps)
2N	Advances to Grantees (Marine Corps)
2P	Prepayments (Marine Corps)
2T	Contract charges under other than local contracts for repair of Appropriation Purchases Account material including contractor inspection and testing.
1K	Travel advances for Navy and Marine Corps civilian employees and military members and the reversal (liquidation) of travel orders.
1L	Appropriation Purchases Account, formal departmental obligation under a successor appropriation (functional account in 52000 series).
1M	Plant Property Account direct procurement formal departmental obligation under a successor appropriation (functional account in 41000 series except 41380, 41480, and 41990) excluding plant property for delivery to a contractor's plant.

TTC	DESCRIPTION
1N	Appropriation Purchases Account, successor appropriation obligation other than formal departmental type and other than contracts administered by a designated naval plant representative office (functional account in 52000 series.
2E	Payments chargeable to DOD Working Capital Industrial Fund made on-site for other than travel advances.
2F	Payments chargeable to DOD Working Capital Industrial Fund made off-site for other than travel advances.
2I	Payment chargeable to an Army, Air Force (except allotments administered by the Naval Facilities Engineering Command), or Coast Guard appropriation; a Navy Deposit Fund (except 17X6001, Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Navy(T), subhead 2790; 17X6002, Personal Funds of Deceased, Mentally Incompetent, or Missing Personnel, Navy, subhead 2790; and Suspense, Navy); a collection creditable to a receipt account; refund vouchers which cite appropriation 17-1453, Military Personnel, Navy, and authorization accounting activity 22 that pertain to items of pay and allowances credited or charged to the Master Military Pay Account (MPA); or military payroll vouchers which cite 17-1453 or 17-1105, Military Personnel, Marine Corps, 17X8723, Ships Stores, Profit.
2J	End-use purchases, successor appropriation (including plant property for delivery to a contractor's plant but excluding other plant property account items).
2K	End-use purchases, successor appropriation, not formal obligation and other than contracts administered by designated naval plant representative office (including plant property for delivery to a contractor's plant but excluding other plant property account items). Note: For all Army, Air Force, Coast Guard, and DD Code 3 successor appropriation transactions, code 2K will be used.
2R	End-use charges, successor appropriation obligation under contracts administered by a designated naval plant property representative office.

TTC	DESCRIPTION
2S	Purchase of material or services to be used in direct support of reimbursable work when the performer is funded by O&MN, O&MMC, or MILCON appropriations and the transaction is likely to be paid in one of the several foreign currencies subject to Foreign Currency Fluctuations, Defense (FCFD) and Foreign Currency Fluctuations, Construction, Defense (FCF,C,D) procedures.
2X	Foreign currency fluctuation gains or losses between the budget rate of exchange and rate of exchange paid for material or services ordered for use in the performance of certain categories of reimbursable work or services.
2Z	Payments under a successor appropriation for seasonal, retirement, and separation allowances for indirect and direct hire foreign nationals.
6W	Contract progress payments chargeable to Navy or Marine Corps appropriations.
7Y	Progress payments chargeable to Navy or Marine Corps appropriations for work performed by Navy or Marine Corps Industrial Fund Activities.
3A	Reimbursement to DOD Working Capital Fund, functional accounts: 98021, 98026, 98027, 98028, or 98029.
3B	Reimbursement to a successor appropriation.
3C	Reimbursements not covered by type code: 3A, 3B, 3D, 3E, or 3F.
3D	Reimbursements to DOD Working Capital Fund for sales of scrap, salvage, and surplus materials.
3E	Reimbursement to DOD Working Capital Industrial Fund made on-site for other than liquidation of travel advances.
3F	Reimbursements to DOD Working Capital Industrial Fund made off-site for other than liquidation of travel advances.
4A	Registers: 5, 6, 15, 22, 33, 36 (expenditure, and refund adjustments); Listing of Expenditures/Collections (NAVCOMPT Form 634); Public Vouchers; Interdepartmental stock fund charges; Military pay (training and aircraft ferrying); Cross-disbursing, settled; Refunds; Adjustments, expenditures, and refunds.

TTC	DESCRIPTION
4I	Registers: 3 (reimbursements), 8 (reimbursements to Navy Stock Fund), 12 (reimbursements), 13, 14, 25 (reimbursements), and 36 (reimbursement adjustments); Listing of Expenditures/Collections (NAVCOMPT Form 634) reimbursement adjustments and reimbursements.
4J	Registers: 3 (issues, current or expired appropriation), 6 (summary credits to be billed or suspense appropriations (reversals of summary undistributed appropriation charges cited by billing office at time of billing, for use by Navy regional finance centers, Navy Accounting and Finance Center, and Marine Corps Finance Center only)), 7 (current or expired appropriation), 8 (issues current or expired appropriation), 9 (summary undistributed interdepartmental stock fund appropriation charges cited by other DOD components (Navy Accounting and Finance Center use only)), 12 (summary charges to all billed or suspense appropriations), 21 (cross-disbursing, unaudited), 25 (expenditures), 54 (MCASA issues); Listing of Expenditures/Collections (NAVCOMPT Form 634); MCSA issues, current or expired appropriation; Civilian payrolls, current or expired appropriation; NSA issues, current or expired appropriations.
5A	Travel vouchers for TDY travel advances.
5B	A final travel claim voucher on which TDY travel advance is liquidated; a final travel claim when no travel advance was made; Cash Collection Voucher (DD Form 1131) covering a collection from a traveler to complete liquidation of a TDY travel advance; Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) which liquidates TDY travel advances or adjusts checkage on member's pay record.
5C	Partial TDY travel claims (not final) that liquidate a travel advance.
5D	A final travel claim voucher that does not liquidate a TDY travel advance and NAVCOMPT Form 2277, which partially liquidates TDY travel advances.
5E	Partial TDY travel claims (not final) when no advance was made.

APPENDIX F

INSTALLATION BUSINESS MODEL MAJOR FUNCTIONS AND ASSOCIATED BUSINESS PROCESSES

MAJOR FUNCTION	**ASSOCIATED BUSINESS PROCESSES**
Facilities and Land Management	Sustain, Restore, and Modernize Facilities
	Provide Facilities Management
	Provide Facilities Services
	Provide Utilities
	Provide Environmental Services
	Provide Housing and Bachelor Quarters
Community Services	Provide Marine Corps Family Team Building Programs
	Provide Child Care and Youth Programs
	Provide Personal Services
	Provide Semper Fit Programs
	Provide Lifelong Learning
	Provide Lifelong Learning - Tuition Assistance
	Provide MCCS Business Operations
	Provide MCCS General Support
Security and Safety	Manage Safety Programs
	Provide Security and Force Protection Programs
	Provide Fire Protection and Emergency Services

MAJOR FUNCTION	**ASSOCIATED BUSINESS PROCESSES**
Command and Staff Support	Provide Command Support
	Provide Legal Services
	Manage Community Relations
	Provide Religious Program Support
	Manage Financial Resources
	Manage Business Practices
	Provide Personnel Support
Information Technology	Provide Voice Communication Services
	Provide Data Services
	Provide Ground Electronic Equipment Maintenance
Logistics Support	Provide Transportation
	Provide Supply Services
	Provide Procurement Services
	Provide Food Services
Training Support	Provide Military Training
	Provide Civilian Training
	Provide Range Management
	Provide Simulator Support
	Provide Visual Information Support
	Provide Aviation Operations Support

APPENDIX G

INFOPAC

1. Introduction. INFOPAC was designed to facilitate electronic viewing of reports, as well as provide an instrument for producing the reports on paper. INFOPAC provides the user an opportunity to review and determine exactly what printed output, if any, is needed. By providing the opportunity to select exactly what report is required on paper, production costs decrease as unwanted reports are eliminated from print. INFOPAC also provides methods of manipulation that allows the user to organize the reports based on their requirements. The list of reports available to the user depends on the access profiles attached to the users ACID. INFOPAC can be accessed through the mainframe computer. Reports are loaded to INFOPAC after each cycle and can be requested by the customer between cycles.

2. INFOPAC On'Line Viewing Commands and PF Keys. The following describes the function keys and commands available to the user:

KEY	**COMMAND**	**FUNCTION**
PF1	**H**elp	Provides information on using INFOPAC. Press <ENTER> to view additional screens, or PF3 to exit.
PF2	**PR**int	Displays the printing menu for printing specified pages of a report.
PF3	**END**	Returns you to the previous viewing menu.
PF4	**ME**nu	Returns you to the viewing menu.
-	**F**ind (text)	Searches forward for up to 28 characters of text. If you type **F 'xyz'** on the command line the program searches for the characters xyz. If you want to search for more than one word, enclose the text in single quotes: F 'Admin Ops'.
PF5	**RF**ind	Repeats the find command and searches forward for text previously specified with a Find command.
-	**LO**cate	Goes directly to a report section. (Report section must have hierarchy codes name defined.)

KEY	**COMMAND**	**FUNCTION**
-	**SCROLL**	You may change the vertical scroll unit field in the SCROLL field from SCREEN (default) to PAGE or LINE by placing the cursor in the field and typing **P**, **L**, or **S**.
PF7	**U**p (numbers)	Scrolls up in unit specified in the SCROLL field (page, line, screen) by the number specified on the command line. If the command line entry is omitted, scrolls up one scroll unit. Example: if the SCROLL field is set to PAGE (PF7) scrolls up a page; if the command line has a 3, (PF7) scrolls up three pages.
PF8	**D**own (numbers)	Works the same as Up (PF7) but scrolls down instead.
PF10	**Left** (numbers)	Scrolls the page horizontally to the left by the number of columns placed on the command line. If the command line is omitted, scrolls one half-screen width.
PF11	**Right** (numbers)	Scrolls the page horizontally to the right by one half-screen or by number specified on command line.
-	**TOP**	Takes you to the top of the report.
-	**BOT**tom	Takes you to the end of the report.
-	**SC**ale	Displays a row and column grid on the report so you can identify row and column numbers for Freeze or View. Cancel Scale by typing **SC OFF** on the command line.
-	**Freeze** **R**(xx-yy) **C**(xx-yy)	Lets you specify rows or columns to remain displayed while scrolling. It allows you to keep column headers and row labels on the screen while you move around on the page. Examples: **FR R3** freezes the third line on the screen; **FR C1-20** freezes columns 1 through 20. You can specify both row and column ranges in the same command, for example **FR R3-6 C1-30**. Display current **FR**eeze settings with **FR** and enter. Cancel **FR**eeze with **FR OFF**.

KEY	COMMAND	FUNCTION
-	View (column number)	Specifies columns to "cut and paste" to alter the display of a report. To view columns 1-10, 50-75, 20-35, enter **V 1-10 50-75 20-35**. This moves columns 50-75 and displays them after columns 1-10 and before 20-35. Display current view settings with **V** and enter. Cancel View with **V OFF** on the command line. If you print with a view on, the report prints as formatted by the view.
PF12	Quit	Exits completely from INFOPAC.

3. INFOPAC Logon Procedures. The following steps are required to logon, retrieve reports, manipulate the selected reports, produce the reports on paper, and logoff (quit):

STEP	(a) ACTION
1	THE FIRST SCREEN IS THE MARINE CORPS DATA NETWORK SCREEN. CHOOSE THE DOMAIN WHERE YOUR REPORTS ARE LOCATED.
2	THE SECOND SCREEN IS THE CICS/VS SIGNON SCREEN. TO ACCESS CICS, ENTER YOUR **USER ID**, PRESS **<TAB>**, ENTER YOUR **PASSWORD** AND PRESS **<ENTER>**.
3	THE FOURTH SCREEN IS THE MQG APPLICATIONS MENU. AT THIS SCREEN SELECT THE NUMERIC OPTION IDENTIFIED FOR INFOPAC RDS.
4	THE ***INFOPAC-RDS*** VIEWING MENU WILL APPEAR. IF THE REPORT ID, VERSION, AND SECTION ARE KNOWN, THE INFORMATION WILL BE INSERTED IN THE APPROPRIATE FIELDS. ELSE **<TAB>** DOWN TO DISPLAY LIST OF REPORTS AND TYPE A **Y**. REPEAT THE AFOREMENTIONED PROCESS AT THE DISPLAY LIST OF VERSIONS, AND DISPLAY SECTION INDEX FIELDS. PRESS **<ENTER>**.
5	A LIST OF *** ARCHIVED REPORTS *** WILL APPEAR. AT THIS SCREEN **ARROW DOWN** TO THE SELECTED REPORT NAME, TYPE ANY ALPHA CHARACTER AND PRESS **<ENTER>**.
6	THE *** ARCHIVED REPORT VERSIONS *** SCREEN WILL NOW APPEAR. IF THE REPORT THAT YOU REQUIRE HAS NOT BEEN RECENTLY REQUESTED, THE STATUS WILL REFLECT "MUST BE RECALLED" BECAUSE THE REPORT HAS BEEN ARCHIVED. IF THE REPORT GENERATION IS CURRENT OR IF THE REPORT HAS BEEN RECENTLY REQUESTED THE STATUS WILL REFLECT "AVAILABLE". DETERMINE THE REPORT DATE THAT IS DESIRED, **ARROW DOWN** TO

STEP	(a) ACTION
	THE SELECTED REPORT, TYPE AN **X**, AND PRESS **<ENTER>**. IF THE STATUS OF THE REPORT WAS "MUST BE RECALLED" A MESSAGE WILL APPEAR IN THE TOP RIGHT OF THE SCREEN. THE MESSAGE "RECALL REQUEST ISSUED. TRY LATER." WILL APPEAR INDICATING THAT THE PROGRAM IS IN THE PROCESS OF UN-ARCHIVING AND RETRIEVING THE REPORT. UPON RECEIPT OF THAT MESSAGE YOU WILL HAVE TO WAIT UNTIL THE RETRIEVAL PROCESS IS ACCOMPLISHED.
7	ONCE THE REPORT IS AVAILABLE, **ARROW DOWN** TO THE AVAILABLE REPORT, TYPE ANY ALPHA CHARACTER, AND PRESS **<ENTER>**.
8	THE *** REPORT SECTION INDEX *** WILL NOW APPEAR. THE REPORT SECTION IDENTIFICATION WILL BE SORTED AND DISPLAYED BY CATALOG NUMBER AND THE ESTABLISHED HIERARCHICAL CODE (I.E. MAC). **ARROW DOWN** TO THE SECTION OF THE REPORT YOU DESIRE, TYPE AN **X**, AND PRESS **<ENTER>**.
9	PERFORM THE REQUIRED MANIPULATION OPTIONS BY UTILIZING THE PF KEYS OR BY TYPING THE ASSOCIATED COMMANDS ON THE COMMAND LINE.
10	WHEN PRINTING THE REPORT, TYPE **Q** OR PRESS THE **PF2** KEY. NEXT THE *** PRINTING MENU *** SCREEN WILL APPEAR. YOU MUST INDICATE THE PAGE NUMBERS YOU DESIRE, OR LEAVE THE PAGE RANGE "000001 TO PAGE: 999999" WHICH WILL PRINT THE ENTIRE REPORT FOR THE SECTIONS INDICATED ABOVE. CHANGE THE "B" IN THE PRINTER FIELD TO **O** (ONLINE), TYPE IN THE **PRINTER ID NUMBER** WHERE YOU WOULD LIKE THE PRINT TO BE ROUTED, AND PRESS **<ENTER>**.
11	LOGOFF INFOPAC BY TYPING **Q** OR BY PRESSING THE **PF12** KEY.
12	TYPE **EXIT** AT THE CICS MENU SELECTION SCREEN.

4. INFOPAC Command and PF Key Template.

PF1	PF2	PF3	PF4	PF5	PF7	PF8	PF10	PF11	PF12
Help	**PR**int	**END**	**ME**nu	**RF**ind	**U**p	**D**own	**LE**ft	**RI**ght	**Q**uit

Find	Find text: use single quotes if needed, example: F 'admin ops'
Locate	Goes directly to a report section. Report must have hierarchy codes defined.
TOP	Takes you to the top of the report.
BOTtom	Takes you to the bottom of the report.
Scale	To display or hide the row/column grid.

Freeze	Freeze row labels (Rxx-yy) / columns (Cxx-yy) while moving around a page.
View	To rearrange the columns in a report.

5. INFOPAC Reports. Numerous management reports are available through INFOPAC including the Data Dictionary GF71UAAA, which provides descriptions of appropriations, subheads, FCs, activity groups, subactivity groups, cost account codes, and other important fiscal codes.

APPENDIX H

COLLECTION AND EXECUTION OF SPECIFIC ORDERS

GUIDANCE FOR PRIVATE PARTY REIMBURSABLES

1. Funding. Funding is based on advance deposits provided by the private party or Marine Corps Community Services (MCCS) activity (primarily to cover the cost of utilities in category C activities where reimbursement is applicable). Funding from the private party must be provided prior to work or services.

2. Fund Usage. Funds are used to reimburse the command for the cost of utilities and other services provided to the private parties aboard the command. Amounts charged should be comparable to rates of utilities charged in the local community for business concerns.

3. Establishing the Reimbursable Profile in SABRS. The DIC of ADG will be used to generate a reimbursable profile for orders with advance payments. The RON will be a locally developed three digit code to identify a specific private party. The RSC will be "6". The trading partner number will be the DUNS number of the private party (except for MCCS which will be the commands TPN number). The advance payment should be deposited accordingly:

a. Create a SF 1080 Voucher or NavCompt Form 2277 Voucher. The LOA to accept the credit will be the command's LOA with a TTC of "3C" and an OC of "006." The PAA field of the LOA must equal the WCI code cited in the 15-digit reimbursable document number. Positions 9-11 of the cost code must contain the 3-digit RON assigned to the private party customer.

b. Create a Document Number. The example below shows the breakdown of a document number M0002707CV00001 where:

POSITION	**CONTENT**
1-6	Work Center Identifier
7-8	Last two digits of the fiscal year
9-10	Document Type Code
11-15	Document Serial Number generated by SABRS when the reimbursable profile using DIC "ADG" is processed

4. Execution and Billing. Execute the reimbursable up to the amount of the deposit using the reimbursable data elements (FIP data) that cites BEA/BESA of WP (for private party) or WM (for MCCS activities).

Cite the RON that was entered in the profile with the executing FIP. Billings are not generated by SABRS as long as the expenses recorded are less than the remaining "unbilled" portion of the advance deposits. Most charges are applied via the on-line allocation process.

5. Other Key Points. The key monitoring point with private parties is to ensure enough deposit balance remains prior to allocating charges. Considering that most charges are utilities, having meters placed on the private party building is the better methodology for determining usage vice engineering estimates.

6. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

GUIDANCE FOR SPECIFIC AUTHORITY BASED ON PRIOR YEAR COLLECTIONS

1. Agricultural Outlease Program. Agricultural outleasing is the use of DOD lands under a lease to an agency, organization, or person for the purpose of growing crops or grazing domestic animals. Guidance for this program is contained in references (t) and (u).

a. Funding. Funding is based on previous year(s) collections. Command coordination with the program sponsor (LFL) is accomplished to determine amounts that will be authorized. Authorizations are provided via the operating budgets as specific (unfunded) reimbursable authority.

b. Fund Usage. Authorized funding levels are used to fund plans, projects, and administrative expenses of leasing U.S. Marine Corps installation lands.

c. Establishing the Reimbursable Profile in SABRS. The RON "AGR" will be used for creating the reimbursable profile in SABRS. The RSC will be "7" and the TPN number will be DOD plus the command's UIC (e.g., DODM00027). The customer LOA will be:

APPN/SH	**OC**	**BCN**	**AAA**	**TTC**	**PAAN**	**COST CODE**
17F3875.27AG	007	UIC of activity leasing land	067443	2D	000000	000000098004

d. Execution and Billing. Execute the program up to the authority granted by LFL. The BEA/BESA used to execute will be WU/WU. Bills are generated based on the expenses recorded in SABRS attributed to RON AGR.

e. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

2. Recyclable Material Program. The purpose of recycling programs is to provide an economic incentive to encourage recycling of waste materials (non-hazardous) which have been previously discarded. The command must have a qualifying recycling program, meaning an organized operation exists to divert or recover scrap or waste, as well as efforts to identify, segregate, and maintain or enhance the marketability of waste materials. DC IL (LFF) has approved the commands program as meeting the criteria of references (u) and (v). Sales are made by the command for the waste materials or commands utilize the Defense Property Disposal Office for selling the waste (in this case the proceeds, less processing costs, are returned to the command).

a. Funding. Funding is based on previous year(s) unused collections and estimated current year collections deposited into a Navy Suspense Account. Command coordination with the program sponsor (LFF) is accomplished to determine amounts that will be authorized. Authorizations are provided via the operating budgets as specific (unfunded) reimbursable authority.

b. Fund Usage. Authorized funding is used first to covering the administration of the program. Up to 50% of the remaining proceeds may be spent on environmental compliance, pollution prevention, occupational safety, etc. The remaining proceeds may be transferred to NAFI accounts under MCCS for any approved program.

c. Establishing the Reimbursable Profile in SABRS. The RON "RMD" will be used for creating the reimbursable profile for authority relating to the recyclable and environmental program. RON "RMS" will be used to create the profile for funds executed in support of MCCS. The RSC will be "7" and the TPN number will be DOD plus the command's UIC (e.g., DODM00027). The customer LOA will be:

APPN/SH	OC	BCN	AAA	TTC	PAAN	COST CODE
17F3875.27RM	007	UIC of	067443	2D	000000	000000098004

		activity leasing land				

d. Execution and Billing. Execute the program up to the authority granted by LFF. The BEA/BESA used to execute will be WU/WU. Bills are generated based on the expenses recorded in SABRS attributed to RONs RMD and RMS.

e. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

3. Lumber and Timber Program. The lumber and timber program is an integrated process for managing forested areas for the commercial production and sale of forest products aboard installations. It includes timber management, forest administration, timber sales, reforestation, timber stand improvement, timber access road construction and maintenance, forest protection, and other directly related functions for maintaining the health and vigor of non-commercial forest ecosystems. Guidance on this program is contained in Chapter 16, Volume 11A of reference (b) and reference (u).

a. Funding. Funding is based on previous year(s) unused net sales proceeds and estimated current year anticipated sales revenue. Command coordination with the program sponsor (LFF) is accomplished to determine amounts that will be authorized. Authorizations are provided via the operating budgets as specific (unfunded) reimbursable authority.

b. Fund Usage. Funds generated from the sales of lumber and timber first go to covering the cost of the program. Of the remaining "net" proceeds, 40% is distributed to the state that the installation is located in. Authorized expenses that commands can use are in support of the program and required equipment purchases to manage the program.

c. Establishing the Reimbursable Profile in SABRS. The RON "FTP" will be used for creating the reimbursable profile in SABRS. The RSC will be "7" and the TPN number will be DOD plus the command's UIC (e.g., DODM00027). The customer LOA will be:

APPN/SH	OC	BCN	AAA	TTC	PAAN	COST CODE
17F3875.27**	007	UIC of	067443	2D	000000	000002798004

		activity leasing land				

** = Last two digits of the fiscal year of execution

d. Execution and Billing. Execute the program up to the authority granted by LFF. The BEA/BESA used to execute will be WU/WU. Bills are generated based on the expenses recorded in SABRS attributed to RON FTP.

e. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

GUIDANCE FOR SPECIFIC AUTHORITY BASED ON CURRENT YEAR COLLECTIONS

1. Meal Food Costs and Surcharges. Commands are authorized to retain a percentage of the total meal charges collected from patrons paying the "full" meal rate to defray mess operating costs. The costs and percentages allowed are published annual by LFS-4. The percentage retained locally will be collected as a reimbursable under the O&M,MC appropriation to be used by the mess halls. The current percentage retained by commands is 30%.

a. Funding. Funding is based on actual collections during the fiscal year. If a command does not collect, the command cannot spend. The funds are only good during the current fiscal year (i.e., there is no deposit or multi year account where these collections are posted). Command coordination with RFO and LFS-4 is accomplished to determine the estimate of collections anticipated for the current year. Authorizations are provided as a target under specific (unfunded) reimbursable authority. To reiterate, a command must have collections in the current year before it can execute the funds.

b. Fund Usage. Funds generated from the locally retained percentage of the full meal rate can be used to support mess hall operations (e.g., purchase of consumables, cleaning supplies).

c. Establishing the Reimbursable Profile in SABRS. The RON "SIS" will be used for creating the reimbursable profile in SABRS. The RSC will be 7 and the TPN number will reflect the command's TPN. The appropriation data loaded in the Customer LOA will be the command's normal LOA with an object class of 007.

d. Execution and Billing. Execute the program up to the amount of posted collections against RON SIS and BEA/BESA WU/WU.

e. Monthly Reporting. Commands are required to provide the amount of collections for each month (deposited or in-transit for deposit) to RFA by the 28th of each month. This information is required for journal voucher entries adjustments required in the monthly MC financial statements.

f. Additional Requirement. For all "non-billed" reimbursable orders (which the subsistence falls under), the command must contact SABRS help with the RON to ensure central table 219 is loaded to create the RBD file.

g. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

2. Family Housing Collections. Commands are authorized to collect and use funds received due to damage to housing units from occupying members. Funds are deposited against Budget Project (BP) 96. The amounts collected must be used during the current year. Furthermore, funds must be collected prior to use.

a. Funding. Funding is provided via a quarterly allotment to housing management activities as an unfunded reimbursable program under BP 96 of the housing appropriation (17*0735).

b. Execution. Housing management activities will establish local controls to ensure that obligations/expenses are not incurred against BP 96 until receipt of documentary evidence that collections of equal or greater amounts have been credited to the family housing appropriation. Activities are prohibited from incurring obligations in excess of the allotted amount for BP 96 without prior approval from HQMC. The BEA used to execute will be WU and the BESA used will be 96.

c. Additional Requirement. For all "non-billed" reimbursable orders (which the subsistence falls under), the command must contact SABRS help with the RON to ensure central table 219 is loaded to create the RBD file

d. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

3. Jury Duty/Witness Service Fee Collections. Section 5515 of reference (w) provides that monies received by employees for services as a juror or witness during a period of entitled court leave, shall be collected and credited against the appropriation and accounting classification funding the employee's salary while on jury duty or witness service. Jury duty/witness service is when a court order, subpoena, or summons calls an employee for court service as either a witness or juror.

a. Funding. Funding is based on actual collections. The activity collecting the funds contacts RFO for specific (unfunded) reimbursable authority to execute the collections.

b. Fund Usage. Normally, these funds are used as an offset to the command's civilian labor cost.

c. Establishing the Reimbursable Profile in SABRS. The RON "MIS" will be used for creating the reimbursable profile in SABRS. The RSC will be "7" and the TPN number will be DOD plus the command's UIC (e.g., DODM00027). The customer LOA will be blank and the ACRN is required.

d. Execution and Billing. Allocate the amount of the collections in SABRS against RON MIS and BEA/BESA WU/WU.

e. Additional Requirement. For all "non-billed" reimbursable orders (which the subsistence falls under), the command must contact SABRS help with the RON to ensure central table 219 is loaded to create the RBD file.

f. Closing the Reimbursable Account. For this account to close at the end of the fiscal year and the overall record to move to archive there can be no uncommitted/unobligated balance in the account. All fields must equal (i.e., the amount of authority equals the amount of commitments, obligations, expenses, liquidations, billed amount, and collected amount).

APPENDIX I

SABRS LABOR PROCESSING AND SYSTEM-GENERATED REPORTS

SABRS TABLES

TABLE NUMBER/NAME:	Table 322 (ACCR-DEF)
TYPE:	CENTRAL
RESPONSIBILITY:	DFAS
DATA:	NUMBER OF DAYS TO POST, PAY PERIOD ACCRUAL DATE, and PAY PERIOD REVERSAL DATE.
PURPOSE:	Used to post the ESTIMATED Labor Obligations and again when those estimates are backed out. The NUMBER OF DAYS TO POST will control the overall accrual amount that is posted to the files for a pay period in a given run.

TABLE NUMBER/NAME:	Table 324 (PAY-TYPE-CODE)
TYPE:	CENTRAL
RESPONSIBILITY:	HQMC - RFL
DATA:	PAY-TYPE-CODE is the Key to this Table and there will be a single entry per PAY-TYPE-CODE. The Data on the table is the PAY-TYPE-CODE TITLE and FRINGE-FLAG.
PURPOSE:	The Fringe Flag will be set to 'Y' if that code is to be assigned data from SABRS Table 319 ignoring the JOB ORDER NO from DCPS and 'N' if the JOB ORDER NO from DCPS is to be used to post.

TABLE NUMBER/NAME:	Table 318 (DEF-LABOR)
TYPE:	LOCAL
RESPONSIBILITY:	Commands

DATA:	Enter a single table entry per Employing Activity. Employing Activity is validated against the ACTY - ADDR-CODE on Table 208. Table 502 is checked with WORK-CTR-ID from Table 208 to see if user is allowed to update. Table 251 is checked to see if a valid BCN was entered. ALLOT-RECIP-ID from Table 251 is compared with ALLOT-RECIP-ID from Table 208 to make sure they match. Other data fields are verified using Table 073 or Tables 020, 207, 218 (and 209 if required). SUBOBJ-CLASS-CODE must begin with either '11' or '13'.
PURPOSE:	This table is used in the Posting of ACTUAL Labor from DCPS, when a good JOB ORDER NO is not on the DCPS record. An entry will be on the table for EMPLOYING ACTIVITY = 'XXXXXX' to ensure the system is capturing all data from the DCPS GROSS PAY FILE.

TABLE NUMBER/NAME:	Table 319 (FRINGE)
TYPE:	LOCAL
RESPONSIBILITY:	Commands
DATA:	Enter a single table entry per EMPLOYING ACTIVITY/ORG CODE/PAY TYPE CODE combination. Employing Activity is validated against the ACTY-ADDR-CODE on Table 208. Table 502 is checked with WORK-CTR-ID from Table 208 to see if user is allowed to update. Table 324 (PAY-TYPE) is checked to determine if the PAY-TYPE-CODE entered is valid for FRINGE. Table 251 is checked to see if a valid BCN was entered. ALLOT-RECIP-ID from Table 251 is compared with ALLOT-RECIP-ID from Table 208 to make sure they match. Other data fields are verified using Table 073 or Tables 020, 049, 207, 218 (and 209 if required). SUBOBJ-CLASS-CODE must begin with either '11','12' or '13'. The last two positions of the SUBOBJ-CLASS-CODE must be the same as the PAY-TYPE-CODE entered.
PURPOSE:	This table is used in the Posting of Pay Type Codes from DCPS with a 'Y' in FRINGE-FLAG on Table 324 PAY-TYPE-CODE.

TABLE NUMBER/NAME:	Table 323 (ACCR-DATA)
TYPE:	LOCAL
RESPONSIBILITY:	Commands are responsible for entering a single AMOUNT-PER-DAY per Table Key.
DATA:	Commands should use historical data to derive an AMOUNT-PER-DAY to enter per key. Process validates WORK-CENTER-ID is on the AAC-ID-TABLE (208) as the ACTY-ADDR-CODE. Table 502 is checked with WORK-CTR-ID from Table 208 to see if user is allowed to update. Table 251 is checked to see if a valid BCN was entered. ALLOT-RECIP-ID from Table 251 is compared with ALLOT-RECIP-ID from Table 208 to make sure they match. Other Key fields are verified using Table 073 or Tables 020, 207, 218 (and 209 if required). SUBOBJ-CLASS-CODE must begin with either '11', '12' or '13' and end with 'AC'.
PURPOSE:	The AMOUNT PER DAY entered will be multiplied by the NUMBER OF DAYS TO POST from Table 322 to determine the amount of the accrual that will post to the files for that given run. The estimated amount per day may be adjusted as necessary by the commands. Changing the estimate on this table will not change the estimates that have already been processed in SABRS, nor will it impact the process to back-out the estimates.

POSTING OF LABOR ESTIMATES

1. Accrual labor processing uses Table 322 (ACCR-DEF TABLE) and Table 323 (ACCR-DATA TABLE) to post estimates to the files for the Pay Period. For each entry on table 323 a record is posted to the files using:

DOC-ID-CODE = 'COE'
ORIG-DOC-ID-CODE = 'ACR'
Other Data Elements from Table 323

Accrual Amount = Amount per day from Table 323 multiplied by the # of Days from Table 322.

STD-DO-NO = ACTY-ADDR-CODE from table 323 + Last 2 pos of FY from Current Cycle FY-FULL (209) + 'LA' + 3 character Month Name converted from Cycle Date (209) + Number of Days to Post from Table 322.

2. A copy of all records posted is kept in a hold area to be used to back-out the estimates when the actual data for the pay period is available. Estimates are UNTOUCHABLE. Online Allocation Process will not work for Accrual Data.

LABOR PROCESSING

1. Prior to posting actual labor costs, commands must reverse the estimated labor positing. The data that was created and held when the ACCRUAL Posted for a specific Pay Period is backed out so that obligations will not be overstated when the actual labor amounts for that Pay Period are posted.

2. To post actual labor costs, commands must ensure that the standard LEAVE JOB ORDER table in DCPS is used correctly. For each record on the DCPS dataset SABRS Table 324 (PAY-TYPE-CODE) is read to determine how to process the record. No matter if the data elements used to post comes from the DCPS dataset or a SABRS TABLE, the 3rd and 4th positions of the SOCC are changed to the PAY-TYPE-CODE of the DCPS Record. If the entry on table 324 for the PAY TYPE Code from DCPS has FRINGE-FLAG = 'N' the record is identified as a PAY, LEAVE or COST TRANSACTION. PAY, LEAVE and COST TRANSACTIONS should come in from DCPS with a JOB ORDER NO to use when posting the dollars and hours for that record. When that is the case the following occurs:

a. The JOB ORDER NO from the DCPS dataset is used along with table data to check tables 020 (FUND-CODE), 206 (BASIC-SYM), 217 (SYM-SBHDBA), 014 (X-CAC), and 049 (S-OC-SOC), verifying the RON by making sure the REIM-ORDER-NO is on the Fund-Ctrl-Spend-File as well as checking to see if the BUD-TRANS-KEY is on the FUND-CTRL-SPEND-FILE. If the BUD-TRANS-KEY is not on the FUND-CTRL-SPEND-FILE the WORK-CTR-ID (207) and L-SPCL-INT or SPCLINT (234 or 228) Tables are checked to verify the data. If the data is valid a Table entry is added to the S-FIP (073) table. If no problem is found the data from DCPS along with other data from the Tables is used to post the record to the GEN LDGR, FUND-CTRL-SPEND, HIST-TRANS and RBC, RON and MARS Files as required.

b. If a problem is found when checking any of the tables an error message is written to the LABOR DEFUALT POSTING INFORMATION REPORT (DFB0206) identifying the key that was used to look at the table. Then Table 318 (DEF LABOR) is read to find pre-defined default data. The Table 318 SUBOBJ-CLASS-CODE will have the first two positions changed to be '11'. This is done because the great majority of the records with a PAY-TYPE-CODE that has a FRINGE-FLAG = 'N' on Table 324 are not FRINGE. The last two positions of the SUBOBJ-CLASS-CODE are changed to equal the PAY-TYPE-CODE of the record on the Gross Pay File. This modified data is used to check tables 020 (FUND-CODE), 206 (BASIC-SYM), 217 (SYM-SBHDBA), 014 (X-CAC), and 049 (S-OC-SOC), as well as verifying the RON by making sure the REIM-ORDER-NO is on the Fund-Ctrl-Spend-File.

c. If the only edit that was not passed successfully is the REIM-ORDER-NO edit, the data is used to post (direct) without the REIM-ORDER-NO, SABRS-RON, MAJ-RSC and REIM-BILL-CODE. If the Table 049 (S-OC-SOC) edit was not passed, the first two positions of the SUBOBJ-CLASS-CODE are changed to be '12' and the edits are processed again. If the only edit not passed after this modification is the REIM-ORDER-NO edit, the modified data is used to post (direct) without the REIM-ORDER-NO, SABRS-RON, MAJ-RSC and REIM-BILL-CODE. If there is still any other edit not passed another look-up of Table 318 is performed using 'XXXXXX' as the EMPLOYING ACTIVITY. The WORK-CTR-ID found on the table is changed to the Employing Activity (with a leading 'M') from the record on the Gross Pay File, this field, along with the other fields found on the table, is used to post the DCPS Record.

d. When table 318 is read during the LABOR process a MESSAGE will be written to the LABOR DEFAULT POSTING INFORMATION REPORT with the Key Used to perform what ever edit did not pass, the EMPLOYEE NAME, the PAY-TYPE-CODE of the record being processed as well as the Hours and Amount of the record.

e. If the failed edit is due to data from DCPS not passing the edits, the SABRS tables should be checked to see if they are missing valid entries. If the SABRS tables are not the problem, the CSR should use the information on the report to identify the deficiencies to DCPS for correction.

f. If the entry on table 324 for the PAY TYPE Code from DCPS has FRINGE-FLAG = 'Y' the record is identified as one that is to use Table 319 to drive where to post the dollars and hours. It is expected that these records will not have a JOB-ORDER-NO on the DCPS record therefore, the following will occur:

g. Table 319 (FRINGE-LABOR) is checked for the EMPLOYING ACTIVITY, ORG CODE and PAY TYPE CODE. If a table entry is found for that key the pre-defined data is held with the 3rd and 4th positions of the SUBOBJ-CLASS-CODE changed to equal the PAY-TYPE-CODE of the record on the Gross Pay File. This modified data is used to check tables 020 (FUND-CODE), 206 (BASIC-SYM), 217 (SYM-SBHDBA), 014 (X-CAC), and 049 (S-OC-SOC), as well as verifying the RON by making sure the REIM-ORDER-NO is on the Fund-Ctrl-Spend-File. If all the edits passed, the record posts to the GEN LDGR, FUND-CTRL-SPEND, HIST-TRANS and RBC, RON and MARS Files as required using the data elements verified.

h. If the only edit that was not passed successfully is the REIM-ORDER-NO edit, the data is used to post (direct) without the REIM-ORDER-NO, SABRS-RON, MAJ-RSC and REIM-BILL-CODE. If other edits were not passed or no entry was found on Table 319; Table 318 (DEF LABOR) is read to find pre-defined default data. The Table 318 SUBOBJ-CLASS-CODE will have the first two positions changed to be '12'. This is done because the great majority of the records with a PAY-TYPE-CODE that has a FRINGE-FLAG = 'Y' on Table 324 are truly FRINGE. The last two positions of the SUBOBJ-CLASS-CODE are changed to equal the PAY-TYPE-CODE of the record on the Gross Pay File. This modified data is used to check tables 020 (FUND-CODE), 206 (BASIC-SYM), 217 (SYM-SBHDBA), 014 (X-CAC), and 049 (S-OC-SOC), as well as verifying the RON by making sure the REIM-ORDER-NO is on the Fund-Ctrl-Spend-File.

i. Once again, if the only edit that was not passed successfully is the REIM-ORDER-NO edit, the data is used to post (direct) without the REIM-ORDER-NO, SABRS-RON, MAJ-RSC and REIM-BILL-CODE. If the Table 049 (S-OC-SOC) edit was not passed, the first two positions of the SUBOBJ-CLASS-CODE are changed to be '11' and the edits are processed again. If the only edit not passed after this modification is the REIM-ORDER-NO edit, the modified data is used to post (direct) without the REIM-ORDER-NO, SABRS-RON, MAJ-RSC and REIM-BILL-CODE. If there is still any other edit not passed another look-up of Table 318 is performed using 'XXXXXX' as the EMPLOYING ACTIVITY. The WORK-CTR-ID found on the table is changed to the Employing Activity (with a leading 'M') from the record on the Gross Pay File, this field, along with the other fields found on the table, is used to post the DCPS Record.

j. For each record on DCPS GROSS-PAY dataset a record is posted to the files using:

DOC-ID-CODE = 'ALL'
ORIG-DOC-ID-CODE = 'LBR'

STD-DO-NO = EMPLOYING ACTIVITY (First Position forced to 'M') + Last 2 pos of FY from Current Cycle FY-FULL (209) + 'LD' + 5 character Pay Period Ending Date from GROSS-PAY Dataset.

k. The data posted to the HIST TRANS FILE will contain the PAY PERIOD. There will be the capability to move the Dollars and Hours from the combination of posting data used to a different combination of posting data using the ONLINE ALLOCATION PROCESS (For ACTUAL LABOR only, LABOR ACCRUALS will not be able to be used in the ONLINE ALLOCATION PROCESS).

l. The entire GROSS PAY File (comprised of 4 individual record formats) will be combined and the data elements added to post the records in SABRS appended and written to SMARTS. Thus allowing the field full access to view what is on the GROSS PAY FILE as well as what data was used to post the specific record.

3. Labor can be processed and corrected on-line in SABRS. Conditions impacting the ability to process an on-line labor transaction are:

WILL NOT WORK FOR ACCRUALS with SOC = 'AC'
User must be loaded to Table 204 for DIC = 'ALA'
"FROM" Key must exist on the FUND-CTRL-SPEND-FILE
Redistribute Dollars and/or Hours

There is the ability to allocate to 2 different keys on the same screen. If the transaction processes without a problem the "Update Successful" message will appear, repainting the screen with the "FROM" key, the "FROM" Amounts and Hours will be adjusted to reflect the transaction(s) that just posted. The "TO" key is repainted onto the screen with the Amount and Hour fields blanked out. Crossing of SUBHEADS / BASIC SYMBOLS (within O&M) is allowed in this process for LABOR (OC = '11', '12' and '13') only. Each record posted to the HIST-TRANS-FILE will have:

DOC-ID-CODE = 'ALL'
ORIG-DOC-ID-CODE = 'ALA'

LABOR REPORTS

1. Reports Available on INFOPAC

a. DFB0206: Labor Default Posting Information Report. Created each time Labor Accruals or Actual Labor Posts. Reports by EMPLOYING ACTIVITY.

(1) For the Accrual run: The report identifies the Key and Message identifying that something occurred other than what was likely expected.

(2) For the Actual run: The report identifies the Employee Name, Pay Type Code, ORG CODE, Amount and Hours associated with the records that did not post exactly as they existed on the Gross Pay File. Generally identifies that a Default Table was used to get posting data. Records with a Pay-Type-Code that has a 'Y' in the Fringe-Flag on Table 324 will not show on this report if they found an entry on Table 319 to use to post.

b. DFBLB07: Daily Labor Report by BESA/BEA/WCI. Run each day. Reports by WORK-CTR-ID, BUD-EXEC-ACTY, BUD-EXEC-SUBACTY. Identifies the Hours, Obl-Amt and Liq-Amt on the Fund-Ctrl-Spend-File for the: Fund-Code, Subobj-Class-Code, Cost-Acct-Code, Job-No-Local-Use-Code, Fund-Func, Reim-Order-No, Reim-Bill-Code, Maj-RSC, Sub-Allotment, Spcl-Intrst-Code and Obj-Class-Code before the cycle. Lists the Std-Doc-No, Doc-Id-Code, User-Id, Hours, Obl-Amt and Liq-Amt (from Hist-Trans-File) for the records processed in that Cycle and shows the Fund-Ctrl-Spend-File values as they look immediately after the Cycle completed.

(1) Doc-Id-Code = 'COB' identifies records associated with the Accrual Process.

(2) Doc-Id-Code = 'ALL' identifies records that posted as part of the Posting of the Labor Actuals or posted from the Online Allocation process.

c. DFBLB07A: Daily Labor Report by BEA/WCI. Run each day. Reports by WORK-CTR-ID, BUD-EXEC-ACTY. Identifies the Hours, Obl-Amt and Liq-Amt on the Fund-Ctrl-Spend-File for the: Bud-Exec-Subacty, Fund-Code, Subobj-Class-Code, Cost-Acct-Code, Job-No-Local-Use-Code, Fund-Func, Reim-Order-No, Reim-Bill-Code, Maj-RSC, Sub-Allotment, Spcl-Intrst-Code and Obj-Class-Code before the cycle.

(1) Lists the Std-Doc-No, Doc-Id-Code, User-Id, Hours, Obl-Amt and Liq-Amt (from Hist-Trans-File) for the records processed in that Cycle and shows the Fund-Ctrl-Spend-File values as they look immediately after the Cycle completed.

(2) Doc-Id-Code = 'COB' identifies records associated with the Accrual Process.

(3) Doc-Id-Code = 'ALL' identifies records that posted as part of the Posting of the Labor Actuals or posted from the Online Allocation process.

d. PRTLBRPT: Labor Obligations. Run once a week. Reports by SUBALLOT-RECIP-ID, FY-FULL, BASIC-SYM. Identifies the Actual, Accrual and Total Obligations on the Fund-Ctrl-Spend-File for the: Work-Ctr-Id, Prgm-Elem-No, Fund-Func, Subobj-Class-Code combinations.

e. PRTLBRPP: Labor Obligations by Pay Period - Year to Date. Run once a week. Reports by SUBALLOT-RECIP-ID, FY-FULL, BASIC-SYM. Identifies the Actual Obligations, Actual Hours, Accrual Obligations and Total Obligations from the Hist-Trans-File for the: Pay Period Ending, Work-Ctr-Id, Prgm-Elem-No, Fund-Func, Subobj-Class-Code combinations.

f. PRTLBR1P: LABOR OBLIGATONS FOR SPECIFIC PAY PERIOD. Run once a week. Reports by SUBALLOT-RECIP-ID, PAY-PERIOD-ENDING-DATE. Identifies the Actual Obligations, Actual Hours, Accrual Obligations and Total Obligations from the Hist-Trans-File for the: Basic-Sym, Fy-Full, Work-Ctr-Id, Prgm-Elem-No, Fund-Func, Subobj-Class-Code combinations. This report is likely the best report to use to compare to the SMARTS L150 report for the Pay Period Ending Date. The L150 identifying all of the records on the GROSS-PAY-FILE and the PRTLBR1P identifying all of the records that posted in SABRS for the Pay Period Ending Date.

g. PRTFLLBR: Work Center - BEA/BESA Report for Labor. Run once a week. Reports by WORK-CTR-ID (Direct/Reimbursable), Basic-Sym. Identifies the Commitments, Obligations, Expenses and Liquidations from the Fund-Ctrl-Spend-File for the Fy-Full, Subhead, Fund-Func, Bud-Exec-Acty, Bud-Exec-Subacty combinations.

2. SMARTS LABOR REPORTS

a. GP_L150. This report is similar to the old GFSL150 Infopac report. Reports by Employing Activity, Organization Code (Leave Prompt blank for All) and Pay Period Ending Date. Identifies the Hours Extended, Hours Paid, Extended Amt and Earnings Amount for the Employing Activity, Organization, Gross Rec Code combinations.

b. GP_L508_9. This report is similar to the old GFBL508 and G715AC20 (L509) Infopac reports. Reports by Pay Period Ending Date, Employing Activity, and Bud Exec Acty (Leave Prompt blank for All). Identifies the Hours Paid, Regular Pay, Overtime, Other Pay, Fringe

Pay and Total Pay for the WCI, BEA, SSN, BESA, FC, OCC, SOC, CAC, SIC, JNLU, RON, RBC combinations.

c. GP L140. This report is similar to the old G715BIL0 - L140 Labor Roll/Material Charges and Credits Infopac Report. Reports by Pay Period Ending Date and Employing Activity Identifies charges and credits by Std-Doc-No for the Basic Symbol / Subhead, Accounting Install (AAA), Allotment and SubAllotment combinations.

3. Labor Liquidations: REG 07. Any register 07 DNRs paid from pay period 03 FY2003 through pay period 12 FY2003, from the time Labor was put into production until the Labor DNR process was placed in production, should have gone unmatched. If anyone has redistributed these DNRs, using the prior Redistribute Labor DNR option, they would have increased the amount of Labor Liquidations on the books, and therefore exceeded the labor Obligations.

a. Any register 07 for FY2003 and greater will be posted against the new Labor-Reg-File that was created when the actual Labor from DCPS was processed. When DCPS posts, a Commitment, Obligation, Expense and Liquidation (COEL) is generated. Also created is a register 07 reversal record, which is loaded to the Labor Register File at the line of accounting summary level. When the Register 07 DNR is received, it will be posted against this same file to offset the LOA that the Labor system posted.

b. A report is generated, from the Labor Register File, which DFAS will have to maintain. This report will reflect the LOAs and amounts processed by the DCPS/LABOR interface, and the offset register 07 DNR received from Treasury. The net total of this report for each LOA should be zero. It must be kept in mind that there is a time lag between posting the DCPS records and the receipt of the register 07 DNRs from treasury. Close monitoring of the GROSSPAY SMARTS file for each pay period will enable DFAS to see any changes between how DCPS identified charges to a BSYM/SBHD/BCN and how SABRS posted it, based on the FIP, to possibly a different BSYM/SBHD/BCN.

c. The Marine Corps also will be monitoring this labor data, and using the Online Allocation option to move labor records from one BSYM/SBHD to another BSYM/SBHD, causing adjustments to the Labor Register File. The BCN will be a field that DFAS will end up generating correction notices to fix. This is why it is important that the Marine Corps commands ensure that DCPS contains the correct BSYM/SBHD/BCN information for each of their employees.

d. DFAS is able to redistribute any DNR that posted to this Register file (RD7) and if necessary post it as a Labor Liquidation (RDL) via an option on the Correction Menu.

e. There should no longer be a need for Systems Division AHS to change a DNR from a register 05/22/33/36 to a 07-4J so that someone can process the record as a Labor Register (not a liquidation (RD7)), or as a Labor Liquidation (RDL). The Redistribute Labor DNR option allows DFAS to redistribute any Labor Liquidations (RDL) to become a liquidation on the Active-File (RDR) or a Labor Register (RD7). The Redistribute DNR process allows any DNR that posted against the Active-File (DX0/RDR) to instead be treated as a Labor liquidation (RDL) or a labor Register (RD7). The Correction Notice Process now allows correction notices to be created for register 07's.

f. The new Correction Process menu options are #11 - Redistribute Labor DNR Process and #13 - Redistribute Labor Register Process.

g. If the DNR should be posted as a Labor Liquidation (RDL) then select option #11 and indicate what data elements the DNR should be posted to. If there are RDLs that were posted against the wrong Fund-Ctrl-Spend-File data elements, use the redistribute Labor DNR option to back out the RDL that is in History and post it against the correct data elements.

h. If the DNR should be posted as a register against the new Labor-Reg-File, not as a liquidation (because the DCPS interface with SABRS already posted it as a liquidation), then select option #13 and the record should automatically change to 07-4J backing out whatever the DNR was posted as in the process.

i. If the DNR should be posted against the Active-File, then select option #2 and again the 07-4J "RD7" or "RDL" or "DX0" will be backed out and the DNR will post as a liquidation to the Active-File.